THE ACTS

PASSED BY THE

LIEUT.-GOVERNOR OF BENGAL IN COUNCIL

IN THE YEAR 1880.

Published by authority of the Council.

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1881

TITLES OF THE ACTS

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LIEUT.-GOVERNOR OF BENGAL IN COUNCIL

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ACTS OF 1880.

Act No. I.—An Act to authorize the making and to regulate the working of Street Tramways in Calcutta.

" " II.—An Act to amend the law for licensing Trades, Dealings, and Industries.

" " III.—An Act to amend the Howrah Bridge Act, 1871.

" " IV.—An Act for amending the Calcutta Port Improvement Act, 1870.

" " V.—An Act to make Vaccination compulsory.

" " VI.—An Act to provide for the Drainage and Improvement of Lands.

" " VII.—An Act to amend the law for the recovery of certain public demands.

" " VIII.—An Act to provide against the spreading of certain contagious and infectious diseases among horses.

" " IX.—An Act to amend and consolidate the law relating to rating for the construction, charges, and maintenance of district communications and other works of public utility, and of provincial public works.

ACT No. I of 1880.

Passed by the Lieutenant-Governor of Bengal in Council.

(Received the assent of the Lieutenant-Governor on the 16th January 1880, and of the Governor-General on the 26th February 1880.)

An Act to authorize the making and to regulate the working of Street Tramways in Calcutta.

Preamble.

Whereas the Corporation of the Town of Calcutta, hereinafter called the Corporation, by an Agreement dated the 2nd day of October 1879 for the considerations therein expressed, granted to Dillwyn Parrish, Alfred Parrish and Robinson Souttar and their assigns, hereinafter called the Grantees, the right to construct, maintain and use a tramway or tramways in Calcutta upon the terms and in the manner mentioned in the said Agreement, a copy whereof is set forth in the Schedule to this Act, which said Agreement had on the 25th day of August 1879 received the sanction of the Lieutenant-Governor of Bengal; and whereas the Grantees are desirous of being empowered to construct the several street tramways in the said Agreement and in this Act particularly described, and also such other tramways between such other places in Calcutta and the Suburbs of Calcutta, and by such other routes as may hereafter be approved; and whereas the objects of this Act cannot be attained without the authority of the Legislature: It is hereby enacted as follows:—

Short title.

1. This Act may be called "The Calcutta Tramways Act, 1880:"

Commencement.

and it shall come into force from the date on which it may be published in the *Calcutta Gazette* with the assent of the Governor-General.

Price 3 annas.

Meaning of "Tramway."

2. In this Act—unless there be something repugnant in the subject or context—"Tramway" means a tramway constructed under this Act.

Tramways may be made in accordance with the Agreement between the Corporation and the Grantees.

3. Subject to the provisions of this Act, and of the said Agreement, the Grantees may make and maintain in Calcutta a tramway or tramways, with single or double lines, and with all necessary sidings, turnouts, connections and lines (but in the case of sidings and turnouts only in such places as the Corporation may sanction) on the following routes and between such other places and by such other routes as may be hereafter approved by the Corporation and sanctioned by the Lieutenant-Governor :—

1*st*.—A circular tramway passing round Fairlie Place, Strand Road, Koila Ghât Street, and Clive Street.

2*nd*.—Tramway No. 1, commencing at the junction of Cornwallis Street and Circular Road, and passing along Cornwallis Street, College Street, Colootollah Street, Canning Street, Clive Row, and Clive Street, effecting a double junction with the circular tramway at Fairlie Place.

3*rd*.—Tramway No. 2, passing along Upper Chitpore Road to its junction with Canning Street, where it joins tramway No. 1.

4*th*.—Tramway No. 3, passing along Bow Bazar Street, Lall Bazar Street and Dalhousie Square, effecting a double junction with the circular tramway in Clive Street.

5*th*.—Tramway No. 4, commencing near Sobha Bazar Street and passing along Strand Road to Somerset Buildings, where it terminates.

6*th*.—Tramway No. 5, commencing in the Circular Road at the end of Dhurrumtollah Street, and passing along Dhurrumtollah Street, Esplanade Row, Old Court House Street and Dalhousie Square, effecting a double junction with the circular tramway at Koila Ghât Street.

7*th*.—Tramway No. 6, commencing in the Circular Road at the end of Elliott's Road, and passing along Elliott's Road and

Wellesley Street, and joining tramway No. 5 in Dhurrumtollah and tramway No. 1 in College Street.

8th.—Tramway No. 7, passing along Chowringhee and joining tramway No. 5 at Dhurrumtollah Road, with a connecting line along Bentinck Street and Chitpore Road to tramway No. 2.

Provided that, without the special sanction of the Corporation to be obtained in special general meeting of the Commissioners there shall not be a double line in the following places :—

In tramway No. 1, Colootolah Street.
Ditto „ 2, the whole.
Ditto „ 6, Elliott's Road.
Ditto „ 7, the connecting line.

Application of Act to Suburban tramways.

4. In the event of any other tramway or tramways on other routes in Calcutta or in the Suburbs of Calcutta being from time to time approved by the Corporation or the Municipal Commissioners for the said Suburbs, as the case may be, and sanctioned by Government and undertaken by the Grantees, notice thereof specifying the routes so approved of, and, in the case of Suburban tramways, a copy of the Agreement entered into between the said Municipal Commissioners and the Grantees in respect thereof, shall thereupon be published in the *Calcutta Gazette*, and upon such publication all the provisions of this Act, so far as the same may be applicable shall apply to the tramway or tramways in such publication specified, and all works and things connected with the same or incidental thereto, as if the said routes had been particularly specified in this Act, and as if the Agreement, if any, in reference thereto had been included in the schedule to this Act.

Form in which tramways are to be constructed and maintained.

5. Every tramway shall be constructed on the metre-gauge of 3 feet $3\frac{3}{8}$ inches, or on such other gauge not exceeding 4 feet $8\frac{1}{2}$ inches as may be agreed upon between the Corporation and the Grantees, and shall be laid and maintained in such manner that the uppermost surface of the rails shall be on a level with the immediately adjacent surface of the road; and before the work of construction is begun, the drawings and specification

showing the proposed construction of each tramway shall be submitted to the Corporation and be approved by them, and the cars and carriages intended to run on the tramways shall also be of such construction and furnished with such brakes and other appliances as shall have been approved by the Corporation.

No tramway to be opened without certificate from Engineer.

6. No tramway shall be opened for public traffic until the same has been inspected and certified by the Engineer to the Corporation to be fit for such traffic.

Carriages how to be worked.

7. The cars and carriages of the Grantees on the lines of the tramways shall be worked with such power, animal or mechanical, as the Grantees may think suitable: provided that no steam carriages shall be used without the special consent of the Corporation, to be obtained in special general meeting of the Commissioners, and without the sanction of the Lieutenant-Governor.

Grantees may use tramway carriages with flange wheels.

8. The Grantees may use on their tramways carriages with flange wheels or wheels suitable only to run on a grooved rail, and subject to the provisions of this Act, and of the hereinbefore recited Agreement, they shall have the exclusive use of their tramways for carriages with flange wheels or other wheels suitable only to run on a grooved rail.

Grantees may fix and demand fares.

9. The Grantees shall have power from time to time to fix the rates of fares for carrying passengers and goods in the said cars or carriages, and may demand and take the same for every passenger travelling upon any of their tramways, or for the carriage of goods by their tramways: provided that the rate of fare for each person or parcel shall, for any distance not exceeding three miles, not exceed three annas, and for any greater distance shall not exceed the same proportion.

Printed list of fares, &c., to be placed in carriages.

10. A printed list in English, Bengali, and Urdu of all the fares and charges authorized by this Act to be taken, and a printed copy in the same

languages of all bye-laws in force as hereinafter mentioned, shall be exhibited in a conspicuous place inside each of the cars or carriages used by the Grantees upon any of their tramways.

Such list and printed copy as aforesaid shall be published in the *Calcutta Gazette* at the expense of the Grantees.

Fares how to be paid.

11. The fares and charges by this Act authorized shall be paid to such persons at such places, upon or near to the tramways, and in such manner and under such regulations as the Grantees may, by notice to be annexed to the list of fares, from time to time appoint.

Power to break up streets.

12. The Grantees may from time to time, for the purpose of constructing and maintaining any tramways under this Act, open and break up the soil and pavement of any of the streets as defined by Bengal Act IV of 1876 (The Calcutta Municipal Consolidation Act) and bridges in the town of Calcutta, and therein lay sleepers and rails, and repair, alter, or remove the same; and may, for the purposes aforesaid, do in and on such streets and bridges all other acts which they shall from time to time deem necessary for constructing and maintaining their tramways, subject to the following regulations:—

1*st*.—They shall give to the Corporation notice in writing of their intention to open or break up any such street or bridge, specifying the time at which they will begin to do so, and the portion of the road proposed to be opened or broken up. Such notice to be given at least three days before the commencement of the work.

2*nd*.—They shall not open or break up or alter the level of any such street or bridge, except under the superintendence and to the reasonable satisfaction of the Corporation, for which superintendence the Grantees shall pay all reasonable expenses, unless the Corporation neglect to give such superintendence at the time specified in the notice, or discontinue the same during the work.

3*rd*.—They shall not, without the consent of the Corporation, open or break up at any one time a greater length than a quarter of a mile on any one line of tramway.

4th.—They shall, with all convenient speed, and in all cases within six weeks at the most, unless the Corporation otherwise consent in writing, complete the work for which the said street or bridge shall be broken up, and fill in the ground, and make good the surface, and, to the satisfaction of the Corporation, restore the street or bridge to as good a condition as that in which it was before it was opened or broken up, and clear away all surplus materials or rubbish occasioned thereby.

5th.—They shall in the meantime, when such street or bridge is opened or broken up, cause it to be fenced and watched, and to be properly lighted at night.

6th.—They shall make good all damage done to the gas and water-pipes and sewers, whether belonging to the Corporation or to private individuals, by the disturbance thereof.

7th.—If by any such operations as aforesaid the Grantees interrupt the supply of water or gas in or through any main or main pipe, they shall be liable to a penalty not exceeding two hundred rupees for every day upon which such supply shall be so interrupted.

Grantees to keep the tramway roads in proper repair.

13. The Grantees shall, at their own expense, at all times maintain and keep in good condition and repair, in such manner as the Corporation shall direct, the rails of which any of their tramways shall for the time being consist, and so much of any street or bridge as lies between the rails of any tramway; and in the case of double lines or turnouts or sidings, the portion of the road between the tramways, and in every case so much of the road as extends eighteen inches beyond the rails of and on each side of any such tramway; and in the course of carrying out such repairs, it shall not be necessary to give notice thereof to the Corporation.

Grantees not to obstruct ordinary traffic.

14. In exercising the powers given to them by the last two preceding sections, the Grantees shall arrange their work so as to afford the least possible obstruction to the ordinary traffic of the streets, and so as to admit of as free and unrestricted entry at all times into

the sewers through the man-holes and lamp-holes for the time being in use, as is possible under the circumstances, and also so as to enable proper repairs to be made to water or gas-pipes by the direction of the Corporation.

Reservation of right of public to use roads.

15. Nothing in this Act, or in any bye-law made under this Act, shall take away or abridge the right of the public to pass along or across every or any part of any road along or across which any tramway is laid, whether on or off the tramway, with carriages not having flange wheels or wheels suitable to run on a grooved rail.

Saving of Port Commissioners' tramways.

16. Nothing in this Act, or in any bye-law made under this Act, shall interfere with the right of the Port Commissioners, or of any other body or person entitled at the time of the commencement of this Act, to work and maintain a tramway, to pass across any tramway constructed under this Act with carriages having flange wheels or wheels suitable to run on a grooved rail.

Right of user only.

17. Notwithstanding anything in this Act contained the Grantees shall not acquire, or be deemed to acquire, any right other than that of user of any road along or across which they lay any tramway.

Penalty for failure of Grantees to comply with provisions of this Act.

18. If the Grantees fail in any respect to comply with the provisions of sections five, six, seven, twelve (except the last two clauses), thirteen and fourteen of this Act, they shall for every such offence (without prejudice to the enforcement of specific performance of the requirements of this Act, or to any other remedy against them), upon complaint of the Corporation or of any person injuriously affected thereby, be liable to a penalty not exceeding two hundred rupees, and to a further penalty not exceeding fifty rupees for each day during which any such failure continues after the first day on which such penalty is incurred.

Penalty for obstructing Grantees in the exercise of their power.

19. If any person wilfully obstructs any person acting under the authority of the Grantees in the lawful exercise of their powers in setting out or making, laying down, repairing

or renewing a tramway, or injures or destroys any mark made for the purpose of setting out the line of the tramway, he shall for every offence be liable to a penalty not exceeding fifty rupees, and shall also be liable to pay such damages as may be awarded in respect of such injury by any competent court.

Penalty for interfering with tramway.

20. If any person without lawful excuse (the proof whereof shall lie on him) wilfully does any of the following things, namely—

Interferes with, removes or alters any part of a tramway of the Grantees, or of the works connected therewith;

does or causes to be done anything in such a manner as to obstruct any carriage using the tramways;

or knowingly aids or assists in the doing of such thing, he shall for every such offence be liable (in addition to any proceedings by way of criminal charge or otherwise to which he may be subject) to a penalty not exceeding one hundred rupees.

Penalty for avoiding payment of proper fare.

21. If any person travelling or having travelled in any carriage of the Grantees avoids or attempts to avoid payment of his fare, or if any person having paid his fare for a certain distance knowingly and wilfully proceeds in any such carriage beyond such distance and does not pay the additional fare for the additional distance, or attempts to avoid payment thereof, or if any person knowingly and wilfully refuses or neglects on arriving at the point to which he has paid his fare to quit such carriage, every such person shall for every such offence be liable to a penalty not exceeding ten rupees.

Servant of Grantees may arrest persons avoiding payment of fare.

22. It shall be lawful for any servant of the Grantees, and all persons called in by him for his assistance, to arrest and take to the nearest police-station any person who shall be discovered either in or after committing or attempting to commit any such offence as in the last preceding section mentioned, and whose name and residence is refused by him and is unknown to such servant or person, and the police officer in charge of the said police-station, on receiving a complaint that an offence under this Act has been committed, shall adopt such legal measures as may

be necessary to cause the said person to be taken before a Magistrate with the least possible delay.

Carriage of dangerous or offensive goods.

23. No person shall be entitled to carry or to require to be carried on any tramway any goods which may be of a dangerous or offensive nature, and if any person send by any tramway any such goods without distinctly marking their nature on the outside of the package containing the same, or otherwise giving notice in writing to the book-keeper or other servant of the Grantees with whom the same are left at the time of such sending, he shall be liable to a penalty not exceeding fifty rupees for every such offence, and it shall be lawful for the Grantees to refuse to take any parcel that they may suspect to contain goods of a dangerous or offensive nature, or to require the same to be opened to ascertain the fact.

Bye-laws by Corporation

24. The Corporation in special general meeting may, subject to confirmation thereof by the Lieutenant-Governor, from time to time make such regulations as to the rate of speed, number of passengers and mode of use of the tramways as the convenience and safety of the public may require, and as are not inconsistent with this Act.

The Grantees may make certain regulations.

The Grantees may, subject to confirmation as aforesaid, from time to time make such regulations—

for preventing the commission of any nuisance in or upon any carriage, or in or against any premises belonging to them; and

for regulating the travelling in or upon any carriage belonging to them as are not inconsistent with this Act.

Notice of the making of any such bye-laws shall be published by the Corporation in the *Calcutta Gazette*.

Penalty for breach of bye-laws.

25. Any person offending against any bye-law made under the provisions of the last preceding section shall forfeit for every offence any sum not exceeding twenty rupees to be imposed in such bye-laws as a penalty for such offence.

Power to Corporation to license drivers, conductors, &c.

26. The Corporation shall have the like power of making and enforcing rules and regulations and of granting licenses with respect to all drivers conductors and other persons having charge of the carriages using the tramways as they are for the time being entitled to make, enforce and grant with respect to the drivers of hackney carriages and other persons having charge thereof.

Grantees to be responsible for all damages.

27. The Grantees shall be answerable for all accidents, damages and injuries happening through their act or default, or through the act or default of any person in their employment by reason or in consequence of any of their works or carriages, and shall save harmless the Corporation and their officers and servants from all damages and costs in respect of such accidents, damages and injuries.

Power for the Corporation and police to regulate traffic on roads.

28. Nothing in this Act shall limit the powers of the Corporation or the police to regulate the passage of any traffic along or across any road along or across which any tramways are laid down, and the Corporation or police may exercise their authority as well on as off the tramway, and with respect as well to the traffic of the Grantees as to the traffic of other persons.

The Corporation shall not be liable to pay to the Grantees any compensation for loss of traffic occasioned by the reasonable exercise of such authority.

Reservation of power over roads.

29. Nothing in this Act shall be construed to prevent the Corporation, or the Oriental Gas Company, Limited, in the exercise of the powers conferred upon them under Act V of 1857, from opening, breaking up, widening, altering, diverting or improving any of the roads traversed by the tramways for the purposes for which they may now lawfully open, break up, widen, alter, divert or improve the same: Provided—

(1) that they shall cause as little detriment or inconvenience to the Grantees as circumstances admit;

(2) that they may (if absolutely necessary, but not otherwise) order the temporary stoppage of traffic on the tramways or any of them on giving twenty-four hours' previous notice in writing to the Grantees;

(3) that before they commence any work, whereby the traffic on the tramway will be interrupted, they shall (except in cases of urgency, in which cases no notice shall be necessary) give to the Grantees notice of their intention to commence such work, specifying the time at which they will begin to do so; such notice to be given eighteen hours at least before the commencement of the work;

(4) that in the event of their so interfering with or stopping the running of any tramway under this section, an abatement proportioned to the length of road over which and time during which running is stopped, shall be made from the rent hereinbefore reserved and payable by the Grantees.

(5) that any alteration of the position of any of the tramways, or the making good of any injury or damage that may be occasioned thereto by reason of such widening, alteration or improvement, shall be executed by the Grantees at the expense of the Corporation.

Corporation to have right of purchasing tramways after 21 years.

30. The Corporation shall have the right of purchasing the tramways with the plant, buildings, stores, rolling-stock and every thing connected therewith upon the expiration of twenty-one years from the commencement of this Act, upon declaring its intention so to do in writing not less than six months before the expiration of the said twenty-one years, and shall have a renewed right of purchase at the end of every seven years after the expiration of the said twenty-one years upon similar notice being given, and the consideration for such purchase shall be a cash payment of one and two-fifths of the amount of the invested capital of the Grantees, or securities of the Government of India, or securities the interest whereon shall have been guaranteed by the Secretary of State for India in Council, or debentures of the Corporation

of such amount as to produce, at the rate of interest current on such securities, seven per cent. per annum on the amount of the said invested capital; and if the consideration for such purchase shall be given in such securities as aforesaid, the Grantees shall be entitled to have in addition a first mortgage of all the property, assets and profits of the tramway or tramways which shall have been purchased from them.

SCHEDULE.

ARTICLES OF AGREEMENT made this second day of October 1879, BETWEEN THE CORPORATION OF THE TOWN OF CALCUTTA incorporated under Act IV of 1876 of the Lieutenant-Governor of Bengal in Council, hereinafter called the said Corporation of the one part, and DILLWYN PARRISH and ALFRED PARRISH, both of London, and ROBINSON SOUTTAR, of Liverpool, hereinafter called the said Grantees of the other part. WHEREAS the said Corporation have, subject to confirmation thereof by the Government of Bengal, and to the recognition of this Agreement by an Act of the Bengal Legislature, agreed to grant to the said Grantees the right to construct, maintain and use a tramway or tramways in Calcutta, upon the terms and conditions hereinafter contained, NOW THESE PRESENTS WITNESS that in consideration of the covenants and agreements hereinafter contained and on the part of the said Corporation to be performed, the said Grantees for themselves, their heirs, executors, administrators and assigns do, and each of them for himself, his heirs, executors, administrators, and assigns doth, covenant with the said Corporation, so far as the covenants and agreements hereinafter contained are to be performed by the said Grantees and their heirs, executors, administrators and assigns, and the said Corporation, for and in consideration of the covenants and agreements hereinafter contained and on the part of the said Grantees and their heirs, executors, administrators and assigns to be performed, do hereby covenant with the said Grantees and their heirs, executors, administrators and assigns so far as the covenants and agreement hereinafter contained are to be

performed by the said Corporation in manner following, that is to say :—

1. The said Corporation grant to the said Grantees and their heirs, executors, administrators and assigns, all which persons are hereinafter included in the words "the said Grantees," the right to construct, maintain and use a tramway or tramways, with single or double lines, and with all necessary sidings, turnouts, connections and lines of whatever nature which may be required to connect the said tramway or tramways with the depôts of the said Grantees (but in the case of sidings and turnouts, only in such places as the said Corporation may sanction), on the following routes and between such other places and by such other routes as may be hereafter approved of by the said Corporation :—

1*st*.—A circular tramway passing round Fairlie Place, Strand Road, Koila Ghât Street and Clive Street.

2*nd*.—Tramway No. 1, commencing at the junction of Cornwallis Street and Circular Road and passing along Cornwallis Street, College Street, Colootollah Street, Canning Street, Clive Row and Clive Street, effecting a double junction with the circular tramway at Fairlie Place.

3*rd*.—Tramway No. 2, passing along Upper Chitpore Road to its junction with Canning Street, where it joins tramway No. 1.

4*th*.—Tramway No. 3, passing along Bow Bazar Street, Lall Bazar Street and Dalhousie Square, effecting a double junction with the circular tramway in Clive Street.

5*th*.—Tramway No. 4, commencing near Sobha Bazar Street, and passing along Strand Road to Somerset Buildings, where it terminates.

6*th*.—Tramway No. 5, commencing in the Circular Road at the end of Dhurrumtollah Street and passing along Dhurrumtollah Street, Esplanade Row, Old Court House Street and Dalhousie Square, effecting a double junction with the circular tramway at Koila Ghât Street.

7*th*.—Tramway No. 6, commencing in the Circular Road at the end of Elliott's Road and along Elliott's Road and Wellesley

Street and joining tramway No. 5 in Dhurrumtollah and tramway No. 1 in College Street.

8th.—Tramway No. 7, passing along Chowringhee and joining tramway No. 5 at Dhurrumtollah Road, with a connecting line along Bentinck Street and Chitpore Road to tramway No. 2.

Provided that without the special sanction of the Corporation (Commissioners in special general meeting), there shall not be a double line in the following places:—

In tramway No. 1, Colootollah Street.
Do. No. 2, the whole.
Do. No 6, Elliott's Road.
Do. No. 7, the connecting line.

These lines are particularly delineated on a plan accompanying this Agreement, and signed by the Engineer to the Corporation and one of the said Grantees.

2. The said Grantees shall, moreover (subject to clauses 3 and 4), have the exclusive right of laying, constructing, maintaining and using a tramway or tramways within the limits of the Calcutta Municipality on the terms contained in these presents: provided always that if the said Grantees shall at any time or times refuse or neglect for three months to accept any proposal by the said Corporation for the construction, maintenance and use of any tramway or tramways other than those mentioned in clause 1 which the said Corporation may consider necessary or desirable, it shall be lawful for the said Corporation to employ any other person or Company for the purposes aforesaid or any of them, and to make such arrangements as they may think proper independently of the said Grantees.

3. The said Grantees shall construct in such a manner as to be available for use at least six miles of the tramways mentioned in clause 1 within three years from the passing of the necessary Act by the Legislature, and they shall, before the expiration of the fourth year, give notice in writing to the said Corporation of the lines they intend to construct during the fifth year, and failing the observance by the said Grantees of the terms of this clause, it shall be lawful for the said Corporation to withdraw and cancel

the concessions and rights granted by these presents to the said Grantees as regards the lines remaining unconstructed.

4. If the Grantees shall, at the expiration of five years from the date of commencement of this contract, have left any one or more of the lines hereinbefore in clause 1 specified unconstructed, and if the said Corporation shall not have exercised the rights conferred on them by clause 3, the said Corporation may call upon the said Grantees to construct the line or lines; and if the said Grantees do not construct the line or lines within twelve calendar months after receiving such formal notice, then their powers granted in this concession shall, so far as relates to that line, cease, and the said Corporation may make arrangements with other persons for the construction of the same, and in such last-mentioned case, the other parties, to whom the said concession or any contract shall be granted, shall have the privilege of running round the circle to be constructed by the said Grantees, viz. by way of Koila Ghât Street, Strand Road, Fairlie Place and Clive Street, free of toll, and in the event of the said Grantees having failed to construct the six miles of tramway provided for in the preceding clause, such other parties as last aforesaid shall have a like privilege of running over any part of any of the tramways No. 1 to No. 7 abovementioned in part constructed by the Grantees to any other part of the same tramway which may have been constructed by the said other parties: provided always that in the exercise of these privileges, they shall not interfere with or obstruct the traffic of the said Grantees, and shall conform to such rules for the regulation of that traffic as may be drawn out by the said Grantees and approved of by the said Corporation; provided also that it shall not be lawful for the said other parties to both take up and set down the same passenger on the said Grantees' lines; provided also that if the said Grantees shall offer any obstruction or fail to afford reasonable facilitie[illegible] the said parties to whom any concession [illegible] or given as foresaid to exercise the [illegible] of the said Grantees as aforesaid, it s[illegible] Corporation forthwith to make such ru[illegible]

for the breach thereof as they may think advisable for the purpose of regulating the use of the said lines and the traffic thereon.

5. Any tramway or tramways to be constructed under this Agreement shall be constructed on the metre-gauge of 3 feet 3⅜ inches, or on such other gauge not exceeding 4 feet 8½ inches as may be mutually agreed upon, and especially the rails shall be laid and maintained in such manner that the uppermost surface of the rails shall be on a level with the surface of the road, and before the work of construction is begun, the drawings and specification showing the proposed construction of each tramway shall be submitted to the said Corporation and be approved by them, and the cars and carriages intended to run on the said tramways shall also be such as shall have been approved of by the Corporation.

6. If the said Corporation shall hereafter alter the level of any street or road along or across which any tramway by th Agreement authorized is laid, or authorized to be laid, tl Grantees shall alter or (as the case may be) lay their rails, that the uppermost surface thereof shall be on a level with the surface of the road so altered: provided always that any such alteration as aforesaid shall be so made as to interfere as little as possible with the safe and convenient working of the said tramways, and in any case so as not to stop or prevent the free use and working thereof.

7. The cars and carriages of the said Grantees on the tracks of the said tramways shall be worked with such power, animal or mechanical, as the said Grantees may think suitable: provided that no steam carriages may be used without the special consent of the Corporation (Commissioners in special general meeting); and provided also that the said Corporation (Commissioners in special general meeting) shall have power at all times to make ch regulations as to the rate of speed, number of passengers f use of the said tracks, as the convenience and safety streets may require.

aterials, implements and erections said Grantees or their assigns on the wers hereby granted, shall be and

remain the property of the said Grantees, but they shall not remove or displace the same or any of them or any part or parts thereof without the consent in writing of the said Corporation. No person other than the Grantees, or persons authorized so to do under clause 4 thereof, may use upon any tramway or tramways made under this Agreement, or under any Agreement entered into under clause 4 hereof, carriages with flanged wheels or other wheels suitable only to run on the prescribed rail.

9. The said Grantees or their assigns shall have power from time to time to fix the rates of fares for carrying persons and goods in the said cars or carriages: provided that the rate of fare for each person or parcel shall for any distance not over three miles not exceed three annas and shall not for any greater listance exceed the same proportion.

10. The said Grantees may (for the purpose of constructing and maintaining any tramways under this Agreement), under such superintendence as is hereinafter specified, open and break up the soil and pavement of the several public or other streets (as defined in the Calcutta Municipal Consolidation Act, 1876) and bridges in the city of Calcutta, and therein lay sleepers and rails, and from time to time repair, alter or remove the same, and may, for the purposes aforesaid, remove and use all earth and materials in such streets and bridges, and do in and on such streets and bridges all other acts which they shall from time to time deem necessary for constructing and maintaining such tramways subject to the following conditions:—

1*st*.—They shall give to the said Corporation notice in writing of their intention to open or break up any such street or bridge, specifying the time at which they will begin to do so, and the portion of the road proposed to be opened or broken up. Such notice to be given at least three days before the commencement of the work.

2*nd*.—They shall not open or break up or alter the level of any such street or bridge except under the superintendence and to the reasonable satisfaction of the Corporation, for which superintendence the Grantees or their assigns shall pay all reasonable

expenses unless the Corporation neglect to give such superintendence at the time specified in the notice, or discontinue the same during the work.

3rd.—They shall not, without the consent of the said Corporation, open or break up at any one time a greater length than a quarter of a mile on any one line of tramway.

4th.—They shall, with all convenient speed and in all cases within six weeks at the most, unless the said Corporation otherwise consent in writing, complete the work for which the said street or bridge shall be broken up and fill in the ground, and make good the surface, and, to the satisfaction of the said Corporation, restore the street or bridge to as good condition as that in which it was before it was opened or broken up, and clear away all surplus materials or rubbish occasioned thereby.

5th.—They shall make good all damage done to the gas and water-pipes and sewers whether belonging to the Corporation or to private individuals by the disturbance thereof.

6th.—They shall in the meantime, when such street or bridge is opened or broken up, cause it to be fenced and watched, and to be properly lighted at night.

11. The said Grantees shall, at their own expense at all times, maintain and keep in good condition, and repair to the reasonable satisfaction of the said Corporation, the rails of which any of the tramways shall for the time being consist, and also, so much of any such street or bridge whereon any tramway belonging to them is laid as lies between the rails of the tramway, and in the case of double lines or turnouts or sidings, the portion of the road between the tramways, and in every case so much of the road all extends 18 inches beyond the rails of and on each side of any such tramway, and in the course of carrying out these repairs, it shall not be necessary to give notice thereof to the said Corporation.

12. In exercising the powers given to them by clauses 10 or 11, the said Grantees shall arrange their work so as to afford the least possible obstruction to the ordinary traffic of the streets, and so as also to admit of as free and unrestricted entry at all times into the sewers through the man-holes and lamp-holes for the

for the time being in use, as is possible under the circumstances, and also so as to enable proper repairs to be made to water or gas pipes by the direction of the Corporation.

13. If the said Grantees shall commit any breach of clauses 10 or 11 or 12, it shall be lawful for the said Corporation in their discretion where such breach shall be in the execution of any work or repairs at any time after seven days' notice to the said Grantees themselves to do and execute such work or repairs and the expense incurred by the said Corporation in so doing, including the cost of superintendence, shall be repaid to them by the said Grantees, together with interest at the rate of eight per cent. per annum, and the certificate of the Engineer of the said Corporation as to such cost shall be conclusive.

14. If any person or persons sustain any loss or damage by reason of any defect or want of repairs in any of the plant, rolling-stock or other properties of the said Grantees or by reason of any carelessness, neglect or misconduct of their agents or servants in the management, construction or use of the said tramways or any portion thereof, or in the exercise of the powers given by clauses 10 or 11, the same shall be made good by the said Grantees, and in the event of any suit being instituted against the said Corporation in respect of any of the matters hereinbefore mentioned, the said Grantees shall, within fourteen days from receipt of a notice thereof from the said Corporation, settle the same; but if the said Grantees choose to defend such suit, they shall be at liberty to do so upon their undertaking to indemnify the said Corporation against all losses, damages and expenses in respect thereof: provided always that if the said Grantees fail to settle such suit or to indemnify the said Corporation, as is hereinbefore provided, it shall be lawful for the said Corporation to settle the same without any consent or concurrence on the part of the said Grantees, and the sum which they shall have to pay in making such settlement, together with interest thereon at the rate of 8 per cent. per annum from the date of payment, and with all expenses which they may be put to, shall be recoverable as a debt from the said Grantees.

15. If at any time after the opening of any tramway for traffic the said Grantees shall discontinue the working of such tramway or any part thereof for the space of six calendar months (such discontinuance not being occasioned by circumstances beyond the control of the Grantees), it shall be lawful for the Corporation, without any previous notice to the said Grantees, to remove the tramway or part thereof so discontinued, and the said Grantees shall pay to the Corporation the cost of such removal and of the making good of such street or bridge through which the said tramway shall have been made, and the certificate of the Engineer of the said Corporation as to such cost shall be conclusive.

16. The said Grantees will, if required by the said Corporation before opening and breaking up the soil and pavement of any street or bridge under clause 10 of these presents, deposit in an approved Bank in Calcutta in the name of the said Corporation the sum of Rs. 5,000, or, in their option, promissory notes of the Government of India or Municipal Bonds of the nominal value of Rs. 5,000, and the same will remain so deposited until the completion by the said Grantees of the lines of tramway herein sanctioned for immediate construction. But all interest accruing on the said sum, or the said notes, shall be credited to the said Grantees, and, subject as next hereinafter mentioned, be paid to them as the same shall accrue due: provided nevertheless that the said Corporation shall be entitled to deduct out of the sum so deposited or the interest accruing on the said sum or notes or out of the proceeds of sale of the said notes all moneys to which they may be entitled under any clause or clauses of these presents.

17. In consideration of the concession hereby granted, the said Grantees will pay to the said Corporation rent at the several rates hereinafter specified, viz. from the beginning of the first to the end of the ninth year, at the rate of Rs. 3,000 per annum per mile of double line and Rs. 2,000 per annum per mile of single line; from the beginning of the 10th to the end of the 13th year, a rent at the rate of Rs. 3,250 per annum per mile of double

line and Rs. 2,250 per annum per mile of single line; from the beginning of the 14th year to the end of the 17th year, a rent at the rate of Rs. 3,500 per annum per mile of double line and Rs. 2,500 per annum per mile of single line; from the beginning of the 18th to the end of the 21st year, a rent at the rate of Rs. 3,750 per annum per mile of double line and Rs 2,750 per annum per mile of single line; and from the beginning of the 22nd year, a rent at the rate of Rs. 4,000 per annum per mile of double line and of Rs. 3,000 per annum per mile of single line. And the rents aforesaid shall be payable half-yearly and shall form a first charge on the undertaking, and the date on which such rent on each line of tramways or part of a line shall begin to accrue shall be the date on which such line or part of a line of tramway shall be opened for public traffic: PROVIDED ALWAYS that no lines or sidings over which passengers or goods are not carried for hire, connecting the traffic lines with the stables, carriage-sheds, or depôts or other property of the Grantees shall be included in mileage for which rent shall be payable.

18. If the said rent or any part thereof shall not be paid on due date, the said Grantees shall be liable to pay interest thereon at the rate of 8 per cent. per annum from the due date until payment.

19. In consideration of the premises the Corporation shall allow to be deducted from the rent payable under this Agreement, a sum equal to the amount levied upon the Grantees, as the municipal taxes upon their horses, carriages and tramway lines (but not on their depôts and buildings or any other property or effects).

20. From and after the commencement of the 15th year of this contract to the end of the 21st, the said Grantees shall not be at liberty to enter upon any fresh engagements or expenditure which would increase their capital account in connection with this contract, without first notifying their intention to the said Corporation, and obtaining their approval thereof and sanction thereto in writing.

21. The Corporation shall have the right of purchasing the said tramways with the plant, buildings, stores, rolling-stock and everything connected therewith upon the expiration of twenty-one years from the commencement of this contract upon declaring its intention so to do in writing not less than six months before the expiration of the said twenty-one years, and shall have a renewed right of purchase at the end of every seven years after the expiration of the said twenty-one years, upon similar notice being given, and the consideration for such purchase shall be a cash payment of one and two-fifths of the amount of the invested capital of the said Grantees or securities of the Government of India or securities the interest whereon shall have been guaranteed by the Secretary of State for India in Council or debentures of the said Corporation of such amount as to produce at the rate of interest current on such securities 7 per cent. per annum on the amount of the said invested capital, and if the consideration for such purchase shall be given in such securities as aforesaid, the said Grantees shall be entitled to have in addition a first mortgage of all the property, assets and profits of the tramway or tramways which shall have been purchased from them.

22. In the event of the said Corporation failing to declare its intention, as above provided, to purchase the property of the said Grantees, the terms of this contract shall continue in force.

23. The provisions hereinbefore contained shall, so far as applicable, apply to all tramways to be constructed by the said Grantees by any route or routes to be hereafter fixed by the said Corporation or under clauses 1, 3 and 4 of these presents, and to the works connected with or incidental to such tramways.

24. The date of the commencement of this concession shall be the date on which notice of the sanction of the Government of Bengal to the same shall be given to the said Grantees.

25. Unless the said Grantees shall have commenced the work of laying down the said tramways within twelve months from the date of the recognition of this Agreement by an Act of the Bengal Legislature, the said Corporation shall be at liberty to cease and determine this contract, and to enter into arrange-

ments with any other person or persons for the construction of tramways.

26. Nothing in this Agreement shall take away or affect any power which the Corporation may have by law to open, or break up, or to widen, alter, divert or improve any street or road. Provided always—

1*st.*—That they shall cause as little detriment or inconvenience to the Grantees as circumstances will admit.

2*nd*—That they may (if absolutely necessary, but not otherwise) order the temporary stoppage of traffic on the said tramways or any of them on giving twenty-four hours' previous notice in writing to the said Grantees.

3*rd.*—That before they commence any work, whereby the traffic on the tramway will be interrupted, they shall (except in cases of urgency, in which cases no notice shall be necessary) give to the Grantees notice of their intention to commence such work specifying the time at which they will begin to do so; such notic, to be given eighteen hours at least before the commencement of the work.

4*th.*—That in the event of their so interfering with or stopping the running of any tramway under this clause, an abatement proportioned to the length of road over which, and time during which, running is stopped, shall be made from the rent hereinbefore reserved and payable by the said Grantees.

5*th.*—That any alteration of the position of any of the tramways, or the making good of any injury or damage that may be occasioned thereto by reason of such widening, alteration or improvement shall be executed by the Grantees at the expense of the Corporation.

27. If any doubt, difference or dispute shall arise between the said Grantees and the said Corporation touching the construction of these presents or anything herein contained, or touching or concerning any other matter or thing relating to these presents, then and in every such case such doubt, difference or dispute shall be referred to the arbitration of two persons, one to be chosen by the said Grantees and the other by the said Corpora-

tion within one calendar month after either of them shall have made to the other a requisition to that effect, and should the arbitrators fail to agree, they shall refer the question or questions at issue to the decision of an umpire to be chosen by the said arbitrators, and the decision of such arbitrators, if they agree, or of such umpire if they disagree, shall be final, and in case either party shall neglect or refuse to appoint an arbitrator within the specified time, the arbitrator appointed by the other party shall make a decision alone, and the decision of such arbitrators, umpire or arbitrator, as the case may be, shall be effectual and binding upon both parties.

28. The words "the said Corporation" used in this Agreement shall include the present Corporation and their successors, and also all persons empowered by the said Corporation or their successors or by other duly constituted authority to do any act or thing or exercise any powers or authorities which the said Corporation are hereinbefore authorized or empowered to do or exercise.

W. H.—Reg. No. 14172G.—2,000—15-3-80.

Library copy to be returned

ACT No. II of 1880.

(Passed by the Lieutenant-Governor of Bengal in Council.)

(Received the assent of the Lieutenant-Governor on the 28th February 1880, and of the Governor-General on the 13th March 1880.)

An Act to amend the Law for Licensing Trades, Dealings, and Industries.

Preamble.

Whereas it is expedient to amend the law for licensing trades, dealings, and industries within the territories administered by the Lieutenant-Governor of Bengal: It is hereby enacted as follows:—

Short title.

1. This Act may be called "The Bengal License Act, 1880;"

Extent and Commencement.

It extends to all the territories for the time being administered by the Lieutenant-Governor of Bengal; and it shall come into force from the date on which it may be published in the *Calcutta Gazette* with the assent of the Governor-General.

Repeal of Bengal Act I of 1878.

2. Bengal Act I of 1878 is hereby repealed, but this repeal shall not affect any moneys due, penalties incurred, or proceedings instituted before the commencement of this Act.

Interpretation clause.

3. In this Act, unless there be something repugnant in the subject or context—

"Collector."

"Collector" means the Chief Officer in charge of the revenue administration of a district; and within the local limits of the ordinary original jurisdiction of the High Court at Fort William in Bengal, such officer as the Lieutenant-Governor of Bengal may from time to time appoint in this behalf;

For the purposes of this Act the local limits of the ordinary original jurisdiction of the High Court at Fort William in Bengal shall be deemed to be a district:

"Section."

"Section" means a section of this Act:

Price 1 *anna and* 6 *pies.*

"Year." "Year" means the period of twelve months commencing on the 1st day of April and ending on the 31st day of March next ensuing.

Saving of Bengal Act IV, 1876.

4. Nothing in this Act shall be deemed to affect the tax on professions, trades, and callings imposed for municipal purposes by Bengal Act IV of 1876.

'Trade,' 'dealing,' and 'industry' not to include agriculture, &c.

5. In this Act the words 'trade,' 'dealing,' or 'industry' shall not be deemed to include the following, that is to say :—

(*a*) agriculture;

(*b*) the performance by a cultivator or receiver of rent in kind of any process ordinarily employed by a cultivator or receiver of rent in kind to render the produce raised or received by him fit to be taken to market;

(*c*) the sale by a cultivator or receiver of rent in kind of the produce raised or received by him, when he does not keep a shop or stall for the sale of such produce.

Annual licenses to be taken out.

6. Every person who, on or after the first day of April 1880, carries on (whether on behalf of himself or any other person) his trade, dealing, or industry in any district situate in the territories administered by the Lieutenant-Governor of Bengal, shall take out a license under this Act in such district, and shall pay for the same the annual fee specified in the Schedule hereto annexed as payable by persons of the class to which he belongs:

Provided that no person whose annual earnings from his trade, dealing, or industry carried on within the said territories are less than five hundred rupees shall be required to take out a license under this Act:

Provided further that, if such person carries on such trade, dealing, or industry in more than one such district, he shall take out such license in the district in which his principal place of business in the said territories is situate.

When any question arises as to what shall, for the purpose of this Act, be deemed to be the principal place of any business,

the Lieutenant-Governor of Bengal, or such authority as the Lieutenant-Governor may from time to time appoint in this behalf, shall decide such question, and his or its decision thereof shall be final.

Officer to grant license.

7. Such license shall be granted by the Collector of such district, and shall be signed by him or by such officer as he may appoint in this behalf.

Particulars to be specified in the license.

8. Every such license shall specify—

(*a*) the date of the grant thereof;

(*b*) the name, father's name, residence, caste, if any, and the trade, dealing, or industry of the licensee;

(*c*) the fee paid for the license;

(*d*) the place or places within the said territories at which the licensee intends to carry on his trade, dealing, or industry;

(*e*) the year for which such license is granted;

and shall be received in evidence as *prima facie* proof of all matters contained therein.

Commencement and expiration of license.

9. Every such license shall have effect throughout the said territories, and shall continue in force throughout the year for which it is granted.

Renewal of license.

10. Every person to whom any such license has been granted, and who desires to continue to carry on his trade, dealing, or industry in the said territories after the expiration thereof, shall take out a fresh license for that purpose for the following year, and shall renew the same so long as he desires to carry on such trade, dealing, or industry.

Collector to prepare annual list of licensees.

11. As soon as may be after the commencement of this Act, and the 1st day of January in every subsequent year, the Collector shall prepare a list of the persons in his district to be licensed under this Act. Such list shall state—

(*a*) the trade, dealing, or industry of each of the persons therein named;

(*b*) the class under which he is charged; and

(*c*) the fee to be paid for his license.

Such list shall be in such language as the Lieutenant-Governor may direct, but a copy thereof in the language of the district shall be filed in the office of the Collector, and shall be open to inspection at all reasonable times without any payment.

The Lieutenant-Governor of Bengal shall have power to declare what shall, for the purposes of this Act, be deemed to be the language of the district.

Collector may require list of persons in any house.

12. The Collector may, by a notice in writing, require the occupier of any house to forward to him a statement in writing, signed by such occupier, of the names of all persons residing in such house, and of their respective trades, dealings, or industries.

Collector to determine class under which license is to be charged.

13. The Collector shall from time to time determine under which of the classes mentioned in the schedule hereto annexed every person required to take out a license under this Act shall be charged, and shall prepare or amend the said list accordingly.

Persons carrying on several trades.

14. A person or firm carrying on several trades, dealings, or industries shall be chargeable only under one of the classes in the said schedule with reference to his or its total annual earnings from all such trades, dealings, or industries. In the case of a firm, payment on account of the partnership by any one of the partners shall, for the purposes of this Act, be considered payment by the firm.

Power to remit fee.

15. The Collector may, subject to such rules as the Lieutenant-Governor of Bengal may lay down remit the whole or any part of the fee payable under this Act by any person who may carry on his trade, dealing, or industry for a portion of the year only

Collector to publish notification;

16. The Collector shall publish at his cutcherry, and at all Moonsifs' cutcherries, sub-divisional offices, and police stations within his district, a notification setting forth the provisions of section 6 and the Schedule hereto annexed, and directing that, if any person liable to take out a license under this Act, whether he is mentioned in the list referred to in section 11 or not, continues his trade, dealing, or industry in the said district, payment for such license must be made by him within sixty days of the date of the publication of the notification, and within sixty days next after the 1st day of April of each succeeding year.

and to serve notices on licensees.

17. Every person whose name is entered in the list mentioned in section 11 shall, as soon as may be after the preparation thereof, be served with a notice stating under which class of the said Schedule he is charged, and directing him to pay the fee payable by persons of that class.

Such notice may be served through the post or as the Collector may direct.

Petition of objector.

18. Any person objecting to the class in which he is charged, may, within thirty days after the service upon him of such notice, or within such further time as the Collector may in each case think fit, apply by petition to the Collector in order to establish his right to have his name transferred to another class, or altogether removed from the list referred to in section 11.

Hearing of petition.

19. The Collector shall fix a day for the hearing of the petition, and on the day so fixed, or on such subsequent day as he may from time to time direct, shall hear the same and pass such order thereon as he thinks fit:

Provided that if in the judgment of the Collector the petitioner is able to show that the fee which has been charged exceeds two per centum upon his annual earnings in his trade, dealing, or industry, such excess shall, for the purpose of section 18, be deemed a valid ground of objection, and the Collector shall there-

upon order the petitioner's name to be transferred to another class, or to be altogether removed from the list.

Appeals.

20. There shall be no appeal from an order of a Collector under section 19; but where the order is passed by any officer subordinate to a Collector, an appeal shall lie to the Collector, or to some officer specially empowered by the Lieutenant-Governor of Bengal in this behalf. Every petition of appeal under this section shall be accompanied by a copy of the order complained of, and be presented within fifteen days of the date of such order. In computing the said period of fifteen days, the day on which the order complained of was made, and the time requisite for obtaining a copy of the same, shall be deducted.

Power of revision.

21. Subject to the control of the Lieutenant-Governor of Bengal, the Commissioner of Revenue of the division, and within the local limits of the ordinary original jurisdiction aforesaid, such officer as the Lieutenant-Governor may from time to time appoint, may, in his discretion, on the application of any person deeming himself aggrieved by an order passed by the Collector under section 19 or 20, call for the record of the case, and pass such order thereon as he thinks fit.

Power to summon witnesses, &c.

22. The Collector may, for the purpose of enabling him to determine under which of the said classes the petitioner should be charged, summon and enforce the attendance of witnesses and compel them to give evidence, and compel the production of documents, by the same means, and, as far as possible, in the same manner, as is provided in the case of a Civil Court by the Code of Civil Procedure:

Provided that the Collector shall not, in the course of any proceedings under this section, call for any evidence except at the instance of the petitioner, or in order to ascertain the correctness of facts alleged by him.

Penalty for carrying on business without a license.

23. If, after expiry of the period mentioned in the notification published under section 16 for payment of the amount specified therein, any person carries on his trade, dealing, or industry without having taken out

a license as required by this Act, he shall be liable by order of the Collector to pay a fine not exceeding thrice the amount payable by him in respect of such license, exclusive of the amount so payable; and on receipt of such payment the Collector shall grant him a license:

Provided that no person who has been served with a notice under section 17 shall be liable to penalty under this section until the expiry of thirty days from the date of the service upon him of such notice.

Recovery of fees and penalties.

24. All sums due under section 23 and all fees payable under this Act, shall, where the amount exceeds fifty rupees, be recoverable either as if they were arrears of land revenue, or by distress and sale of the moveable property of the person liable, at the discretion of the Collector. In all other cases they shall be recoverable by distress and sale of the moveable property of the person liable.

The provisions of sections 113, 114, 115, and 119 of Bengal Act V of 1876 shall apply, as far as possible, to warrants of distress and sale issued by the Collector under this section, and no tools or implements of trade or agriculture shall be distrained or sold under any such warrant.

Limitation

25. No proceedings for the recovery of any fees or other sums due under this Act shall be commenced after the expiry of six months from the last day of the year in respect of which they are payable.

License to be produced on demand.

26. Every person holding a license under this Act shall produce and show such license when required so to do by an officer generally or specially empowered in writing by the Collector to make such requisition;

Prosecution to be at instance of Collector.

But no person shall be proceeded against for neglect or refusal to produce such license except at the instance of the Collector.

Court of Wards, receivers, and managers chargeable.

27. The Court of Wards and receivers and managers appointed by any Court in British India shall be chargeable under this Act in respect of any trade, dealing, or industry of which the income is officially in their possession or under their control.

Power to trustee, &c., to retain money for payment of fee.

28. When any trustee, guardian, curator, committee, or agent is charged under this Act in such capacity, or when the Court of Wards, or any receiver or manager appointed by any Court, is charged under this Act, every Court and person so charged may, from time to time, out of the money coming to its or his possession as such trustee, guardian, curator, committee, or agent, or as such Court of Wards, receiver, or manager, retain so much as is sufficient to pay the fee charged.

Every such person or Court is hereby indemnified for every retention and payment made in pursuance of this Act.

Powers of Collector under Act may be exercised by other officers.

29. All or any of the powers and duties conferred and imposed by this Act on a Collector may, subject to the orders of the Collector of the district, be exercised and performed by any Assistant or Deputy Collector, or by such other officer as the Lieutenant-Governor of Bengal shall from time to time appoint in this behalf.

Disposal of fees and penalties.

30. From the net amount of all fees and penalties paid or recovered under this Act, after deducting the expense of collection, so much as the Governor-General in Council from time to time directs shall be applied, in such manner as the Governor-General in Council thinks fit, for the purpose of increasing the revenues available for defraying expenditure incurred or to be incurred for the relief and prevention of famine in the territories administered by the Lieutenant-Governor of Bengal, or if the Governor-General in Council so directs, in any other part of British India.

The residue (if any) of such net amount shall be carried to the credit of the local Government of Bengal.

Obligation to furnish information.

31. Every person shall be legally bound to furnish such information as may be required for the purposes of this Act to any officer or person exercising any of the powers of a Collector under this Act.

Power to exempt and make rules.

32. The Lieutenant-Governor of Bengal may from time to time *(a)* exempt from the operation of this Act any portion of the territories subject

to him, or any persons or class of persons in such territories, and may *(b)* make rules consistent with this Act—

(1) for defining more precisely the classes of persons liable under this Act;

(2) for regulating the time and manner of collecting the fees charged under this Act; and

(3) generally for the guidance of officers in all matters connected with the enforcement of this Act.

SCHEDULE.

	Rs.
Class I.—Every person carrying on any trade, dealing, or industry, who shall be adjudged by the Collector to be a licensee of this class ...	500
Class II.—Every person carrying on any trade, dealing, or industry, who shall be adjudged by the Collector to be a licensee of this class ...	200
Class III.—Every person carrying on any trade, dealing, or industry, who shall be adjudged by the Collector to be a licensee of this class ...	100
Class IV.—Every person carrying on any trade, dealing, or industry, who shall be adjudged by the Collector to be a licensee of this class ...	50
Class V.—Every person carrying on any trade, dealing, or industry, who shall be adjudged by the Collector to be a licensee of this class ...	20
Class VI.—Every person carrying on any trade, dealing, or industry, who shall be adjudged by the Collector to be a licensee of this class ...	10

J. E. S.—Reg. No. 42353G—300—28-7-81.

ACT No. III of 1880.

PASSED BY THE LIEUTENANT-GOVERNOR OF BENGAL IN COUNCIL.

(Received the assent of the Lieutenant-Governor on 7th April 1880, *and of the Governor-General on the 6th May* 1880)

An Act to amend the Howrah Bridge Act, 1871.

Preamble.

WHEREAS under the sanction of the Lieutenant-Governor of Bengal the Commissioners for making improvements in the Port of Calcutta, being the Commissioners appointed under Bengal. Act IX of 1871, have for some time past been running steamers from Calcutta to Howrah and back, and carrying passengers and goods therein, and employing tugs and other boats in towing vessels through the Howrah bridge and generally in the service of the said bridge, and it is expedient that they should continue to own and work such steamers, tugs, and boats for the purposes aforesaid, and also that the said Commissioners should have power to build, purchase, provide, or procure steam-vessels and tugs and other craft and employ the same for any of the purposes aforesaid: It is hereby enacted as follows:—

To be part of Bengal Act IX, 1871.

1.—This Act shall be, and shall be deemed to have always been, a part of Bengal Act IX of 1871.

Commissioners may build or acquire and run steam-vessels, &c., in the service of the bridge;

2.—It shall be lawful for the Commissioners, with the sanction of the Lieutenant-Governor of Bengal, to build or acquire in any manner whatsoever such steam or other vessels as they may think fit, and to employ the same or any of them in towing vessels through the bridge and generally in the service of the bridge, and also in carrying goods, merchandize, and passengers to and from such places in Calcutta and

Price six pies.

Howrah as may from time to time be fixed by the Lieutenant-Governor, and to book and receive goods, merchandize, and passengers at any such places, and to make and levy such fees and charges as may from time to time be prescribed by the Lieutenant-Governor for the aforesaid duties and services.

and may book goods and passengers.

N. T. W.—Reg No. 1982G.—2,000—26-5-80.

Act No. IV of 1880.

Passed by the Lieutenant-Governor of Bengal in Council.

(*Received the assent of the Lieutenant-Governor on the* 16*th March* 1880, *and of the Governor-General on the* 10*th May* 1880.)

An Act for amending the Calcutta Port Improvement Act, 1870.

Preamble.

Whereas upon the appointment of the Commissioners for making Improvements in the Port of Calcutta to be Conservators of the said Port under the provisions of section 95 of Bengal Act V of 1870, the sum of Rs. 17,65,000 was amongst others due from the said Commissioners to the Secretary of State for India in Council and it was subsequently agreed between the said Commissioners and the said Secretary of State that the former should be held liable for interest on the said Rs. 17,65,000, and should not be called upon to repay the principal, and it is expedient to provide for payment of interest on the said sum; and whereas the said Commissioners have purchased Government securities of the par value of 5½ lakhs of rupees, hereinafter called the reserve fund, to meet sudden and urgent disbursements connected with the said Port, and it is expedient to exempt the same from liability for certain debts of the said Commissioners; and whereas it is expedient to empower the said Commissioners to borrow money for the estimated costs of any works hereafter to be undertaken by them, and to borrow from the said Secretary of State the sum of Rs. 53,40,349-3 in respect of works hitherto undertaken by them, and to provide for the repayment of the same, and to further amend Bengal Act V of 1870: It is hereby enacted as follows:—

Short title.

1. This Act may be called "The Calcutta Port Improvement Act Amendment Act;"

Price two annas.

Commencement.

It shall be read with, and taken as part of, Bengal Act V of 1870, as amended by Bengal Act VII of 1871 and Bengal Act III of 1872, and it shall come into force from the date on which it may be published in the *Calcutta Gazette* with the assent of the Governor-General.

Repeal of sections of Bengal Act V of 1870

2. Sections 6, 7, 8, 9, 10, 41, 42, 43, 44, 45, 46, 47, 82, 83, 84, and 90 of Bengal Act V of 1870, and Schedules A, B, and C annexed thereto, are hereby repealed.

This repeal shall not affect the validity of anything done or suffered, or any right, title, obligation or liability accrued before the commencement of this Act.

Property of Commissioners to be held for purposes of this Act, &c

3. All property vested in, or acquired or held by, and all moneys paid or payable to, the Commissioners shall be held upon trust for the purposes of this Act and not otherwise.

Commissioners may borrow from Government.

4. It shall be lawful for the Commissioners to borrow from the Secretary of State for India in Council the sum of Rs. 53,40,349-3 upon the terms hereinafter mentioned.

Payment of interest

5. Interest at the rate of 4½ per cent. per annum upon the said sum of Rs. 53,40,349-3 and upon the said sum of Rs. 17,65,000 shall be paid by the Commissioners to the said Secretary of State half-yearly; the first of such payments to be made on the 30th day of June 1880.

Repayment of principal.

6. The said sum of Rs. 53,40,349-3, together with the interest thereon, shall be repaid by the Commissioners to the said Secretary of State by equal half-yearly instalments of such amount that the whole shall be repaid within thirty years from the commencement of this Act: provided that the Lieutenant-Governor of Bengal may, upon the representation of the Commissioners, and with the sanction of the Governor-General in Council, postpone the period of repayment.

In case of default Government how to proceed

7. In case of default of payment of any such instalment or interest, the Lieutenant-Governor of Bengal may proceed to realize the same on behalf of the said Secretary of State in the manner prescribed by sections

17 and 18 of this Act; but nothing in this Act shall be deemed to confer upon the said Secretary of State any greater or prior right in respect of realization than that conferred upon other creditors of the Commissioners under this Act.

Power to repay before due date.

8. It shall be lawful for the Commissioners, if they think fit, out of any moneys which may come into their hands under the provisions of this Act, to repay to the said Secretary of State any sum which for the time being may remain due to him under the provisions of this Act for principal, although the time fixed for the repayment of the same shall not have arrived: provided that no such repayment shall be made of any sum less than ten thousand rupees; and that if any such repayment is made, the amount of interest in each succeeding half-yearly instalment shall be adjusted so as to represent exactly the interest due on the outstanding principal.

Money may be raised for works, &c.

9. If the Lieutenant-Governor of Bengal shall by an order published in the *Calcutta Gazette* so direct, it shall be lawful for the Commissioners from time to time to raise money for the estimated cost of any works or arrangements sanctioned by him to such extent as he may from time to time direct.

Security for loans.

10. In such case it shall be lawful for the Commissioners to raise a loan or loans on the security of all, or, with the sanction of the Lieutenant-Governor of Bengal, of any portion of the property, vested in or acquired by them under this Act, other than the said reserve fund or the sinking fund provided for by section 11 of this Act, or on the security of the total aggregate amount of the proceeds of all or any of the tolls, duties, rates, and charges leviable under this Act.

Loans to be contracted in India.

11. Unless the Lieutenant-Governor of Bengal with the previous sanction of the Governor-General in Council shall by an order published in the *Calcutta Gazette* otherwise direct, such loans shall be contracted in India and in the Indian currency, and the Commissioners shall accumulate by half-yearly instalments in the case of each

of such loans a sinking fund of such an amount as will suffice to liquidate such loan within a period not exceeding thirty years from the date of the contracting of the same.

Such sinking fund shall be invested in the names of two trustees, one to be appointed by the Lieutenant-Governor of Bengal, and one by the Commissioners, in the promissory notes, debentures, stock, and other securities of the Government of India, or in the debentures issued by the Commissioners under this Act.

Loans to be a first charge on property.

12. Such loans and the interest thereon shall be a first charge on the property or on the tolls, duties, rates, and charges on the security of which such loans shall have been raised as provided by section 10 of this Act.

Application of funds raised.

13. All the moneys so to be raised shall be applied by the Commissioners to the following purposes :—

(*a*) the construction and repair of works and erections necessary or expedient for the carrying out of the purposes of this Act;

(*b*) the acquisition of immovable and movable property requisite for such construction or repair as aforesaid;

(*c*) the payment of such salaries, fees, and expenses, and such principal and interest as may be due by the Commissioners.

Application of surplus receipts.

14. Whenever the half-yearly accounts to be laid before the Lieutenant-Governor of Bengal under the provisions of this Act show a surplus for the half-year of receipts over expenditure, such surplus, or so much thereof as the Commissioners shall think fit, may be invested by the Commissioners in the purchase in their corporate name of promissory notes, debentures, stock, and other securities of the Government of India, and the interest thereof may be accumulated and invested in like manner, with power to the Commissioners at any time to dispose of any such securities, and to apply the proceeds and interest thereof, with the sanction of

the Lieutenant-Governor of Bengal, in or towards any of the purposes of this Act.

Payment of debenture by fresh mortgage of rates

15. The Commissioners may at any time according to the provisions aforesaid, and with the approval of the Lieutenant-Governor of Bengal, raise in any of the ways aforesaid any money that may be required to pay any amount for the time being due from the Commissioners under this Act.

Form of debentures

16. All debentures which may be issued under the authority of this Act shall be in the form contained in the Schedule hereto annexed, or in such form as may from time to time be approved by the Commissioners and the Lieutenant-Governor of Bengal, and shall be transferable by endorsement; and the right to sue in respect of the moneys secured by any of such debentures shall be vested in the holders thereof for the time being without any preference by reason of some of such debentures being prior in date to others

Remedy by attachment if interest not paid

17. If the interest on any loan under this Act is not paid according to the conditions of the loan, the Lieutenant-Governor of Bengal may of his own motion, and shall upon the application of lenders holding not less than one-third in value of the total of the loan in respect of the payment of the interest on which default has been committed, attach the tolls, duties, rates, fund or property on the security of which the loan was made. After such attachment, no person except an officer appointed by the Lieutenant-Governor of Bengal shall in any way deal with the attached tolls, duties, rates, fund or property; but such officer may do all acts in respect thereof which the borrower might have done if such attachment had not taken place, and shall apply the proceeds in satisfaction of the interest on the loan and charges due in respect thereof and of all expenses involved by the attachment and subsequent proceedings; and on satisfaction of such interest, charges and expenses, the property so attached shall be at once released. No default in payment of interest shall render the loan repayable.

Remedy by attachment if loan not repaid.

18. If any loan made under this Act is not repaid according to the conditions of the loan, the Lieutenant-Governor of Bengal may of his own motion, and shall upon the application of lenders holding not less than one-third in value of the total of the loan on which default has been committed, attach the tolls, duties, rates, fund or property on the security of which the loan was made. After such attachment, no person except an officer appointed by the Lieutenant-Governor of Bengal shall in any way deal with the attached toll, duty, rate, fund or property; but such officer may do all acts in respect thereof which the borrower might have done if such attachment had not taken place, and shall apply the proceeds in satisfaction of the loan, and of all charges due in respect thereof, and of all expenses involved by the attachment and subsequent proceedings.

How attachment is to be made.

19. The attachment of any toll, duty, rate, fund or any property held as security for any loan under this Act shall be made by a notice addressed to the Commissioners prohibiting the collection of the proceeds of such toll, duty, rate or fund, or suspending the management of such property by the Commissioners, and vesting the administration thereof in such officer as the Lieutenant-Governor of Bengal may appoint. This notice shall be published in the *Calcutta Gazette*, and otherwise as may be directed by the Lieutenant-Governor of Bengal within the local limits of the Commissioners. The moneys collected or received under such attachment shall be paid into the Government treasury, and the accounts of such moneys shall be prepared in such form as the Lieutenant-Governor of Bengal may, on the report of the Accountant-General, from time to time direct. A copy of such accounts shall be published in the *Calcutta Gazette* and shall, if the Governor-General in Council so direct, be submitted to him.

Lieutenant-Governor empowered to make bye-laws.

20. The Lieutenant-Governor of Bengal may, on the recommendation of the Commissioners, from time to time make such bye-laws consistent with this Act and with the Indian Ports Act,

1875, as he may think necessary for any of the following purposes (that is to say) :—

(*a*) for regulating, declaring, and defining the wharves, quays, stages, jetties, and piers on and from which goods shall be landed from, and shipped in, vessels within the port;

(*b*) for the safe and convenient use of such wharves, quays, stages, jetties, and piers, and of landing-places, tramways, warehouses, sheds, and other works in and adjoining the same;

(*c*) for regulating the reception and removal of goods within and from the premises of the Commissioners, and for declaring the procedure to be followed for taking charge of goods which may have been damaged before landing, or may be alleged to be so damaged;

(*d*) for the mode of payment of tolls, charges, dues, and rates levied under this Act;

(*e*) for the removal of wrecks from the port or the river, and keeping clean the port, the river, the bank of the river, and the works of the Commissioners, and for preventing filth and rubbish being thrown therein or thereon;

(*f*) for otherwise carrying out the purposes of this Act;

and may from time to time, on the recommendation aforesaid, vary, alter or revoke any such bye-law so made by him.

Previous to the making, alteration or revocation of any such bye-law the recommendation of the Commissioners in respect thereof shall be published for three weeks successively in the *Calcutta Gazette.*

Amendment of section 39 (2) of Bengal Act V of 1870.

21. To section 39 (2) of Bengal Act V of 1870 the following words shall be added, that is to say :—

"or carried; such tramways with the previous sanction of the Lieutenant-Governor of Bengal, to be worked by locomotive engines or other motive power drawing or propelling carriages and wagons for the conveyance of goods therein;"

and the said section shall be read and construed as if the said words had been originally therein inserted.

(SCHEDULE *referred to in section* 16).

FORM OF DEBENTURE.

The Commissioners for making Improvements in the Port of Calcutta.

The 18

No.

BY virtue of the Act No. IV of 1880 of the Council of the Lieutenant-Governor of Bengal for making Laws and Regulations, entitled "The Calcutta Port Improvement Act Amendment Act," we, the Commissioners for making Improvements in the Port of Calcutta, in consideration of the sum of Rs. paid to us by *A B* of do hereby charge all the property vested in or acquired by us under the said Act (except as provided by section 10 of the same), and the tolls, duties, and rates leviable under the said Act *(or if any portion of the property is to be charged state the portion charged)*, with the payment to the said *A B*, his executors, administrators, and assigns of the sum of , and interest thereon at the rate of per cent. per annum, which sum of is to be paid and payable to the said *A B*, his executors, administrators, and assigns at the on the day of , with interest on the same at the rate of per cent. per annum, payable half-yearly at said place on every day of ; and we hereby undertake to pay the said sum of and interest aforesaid as above-mentioned.

(Signatures of the Chairman or Vice-Chairman and two Commissioners.)

N. T. W.—Reg No. 1981G—2,000—26-5-80.

Act No. V of 1880.

Passed by the Lieutenant-Governor of Bengal in Council.

(Received the assent of the Lieutenant-Governor on the 12th April 1880, and of the Governor-General on the 17th May 1880.)

An Act to make Vaccination compulsory.

Preamble.

Whereas it is expedient to make vaccination compulsory in the Town, Port, and Suburbs of Calcutta, and in other towns and selected local areas in the territories administered by the Lieutenant-Governor of Bengal to which this Act may be hereafter extended: It is hereby enacted as follows:—

Preliminary.

Short title.

1. This Act may be called "The Bengal Vaccination Act, 1880;"

Extent.

It applies in the first instance only to the Town, Port, and Suburbs of Calcutta as hereinafter defined;

Power to extend Act to towns and local areas.

But the Lieutenant-Governor may, by notification published in the *Calcutta Gazette,* declare his intention to extend this Act, or any of its provisions, to any town or selected local area in the territories administered by him.

Objection to such extension.

Any inhabitant of such town or area objecting to such extension may, within six weeks from the said publication, send his objection in writing to the Secretary to the Government of Bengal, and the Lieutenant-Governor shall take such objection into consideration.

Procedure thereon.

When six weeks from the said publication have expired, the Lieutenant-Governor, if no such objections have been sent as aforesaid, or (where such objections have been so sent in) if in his opinion they are insufficient, may by like notification effect the proposed extension

Price 2 annas.

The Lieutenant-Governor shall cause the substance of any notification mentioned in this section to be proclaimed and notified within the town or area affected by the same, in the vernacular of such town or area, by such means, and in such manner, as he may direct.

Commencement.

This Act shall come into force from the day on which it may be published in the *Calcutta Gazette* with the assent of the Governor-General; but its operation in any place may at any time be suspended by the Lieutenant-Governor by notification in the said *Gazette*.

Interpretation clause.

2. In this Act—unless there be something repugnant in the subject or context—

"Town of Calcutta."

"Town of Calcutta" includes all places within the local limits of the ordinary original jurisdiction of the High Court of Judicature at Fort William in Bengal:

"Port of Calcutta"

"Port of Calcutta" means the Port of Calcutta subject to the jurisdiction of the Commissioners appointed under Bengal Act V of 1870:

"Suburbs of Calcutta"

"Suburbs of Calcutta" means the suburbs defined by the notification of the 10th September 1877, and published in the *Calcutta Gazette* of the 26th September 1877:

"Parent."

"Parent" includes the father and mother of a legitimate child, and the mother of an illegitimate child:

"Guardian"

"Guardian" means any person to whom the care, nurture, or custody of any child falls by law, or by natural right or recognized usage, or who has accepted or assumed the care, nurture, or custody of any child, or to whom the care or custody of any child has been entrusted by any authority lawfully authorized in that behalf:

"Public vaccinator."

"Public vaccinator" means any vaccinator appointed under this Act, or any person duly authorized to act for such public vaccinator:

"Medical practitioner" means any person duly qualified by a diploma, degree, or license, to practise in medicine or surgery, or specially licensed by the Lieutenant-Governor to practise vaccination and grant certificates under the provisions of this Act.

"Medical practitioner."

"Unprotected child" means a child who has not been protected from small-pox by having had that disease either naturally or by inoculation, or by having been successfully vaccinated, and who has not been certified under the provisions of this Act to be insusceptible of vaccination:

"Unprotected child."

"Unprotected person" includes a child who has no parent or guardian, and means a person who has not been protected from small-pox by having had that disease either naturally or by inoculation, or by having been successfully vaccinated, and who has not been certified under the provisions of this Act to be insusceptible of vaccination.

"Unprotected person."

"Section" means a section of this Act.

"Section."

VACCINATION OF CHILDREN.

3. The parent or guardian of every child born in any place to which this Act applies as above provided, or may hereafter be extended, shall within one year after the birth of such child; and

Parent or guardian of children born in compulsory limits,

the parent or guardian of every unprotected child under the age of fourteen years brought to reside, whether temporarily or permanently, in such place aforesaid shall, within six months after such child's arrival in such place, or if the child be at the time of its arrival less than one year old, within one year and three months after its birth; and

and of unprotected children brought to reside in such limits,

the parent or guardian of every unprotected child living in such place at the date of this Act coming into force therein, and whose age at such date exceeds one year, but does not exceed fourteen years, shall, within six months from the said date,

or living in such limits at the date of this Act coming into force,

take it, or cause it to be taken, to a public vaccine station to be vaccinated, or shall within such period as aforesaid cause it to be vaccinated by some medical practitioner or public vaccinator,

must procure their vaccination

and any public vaccinator to whom such child, or to whom any child under the age of fourteen years, is brought for vaccination at such vaccine station, or who is requested to vaccinate such child elsewhere than at a public vaccine station, is hereby required, with all reasonable despatch, subject to the conditions hereinafter mentioned, to vaccinate such child.

Public vaccinator bound to vaccinate all children brought to him

4. At an appointed hour, upon the same day in the following week, after vaccination shall have been performed by a public vaccinator or a medical practitioner, or on an earlier day if the public vaccinator or medical practitioner so desires, the parent or guardian shall cause the child to be inspected by the public vaccinator or medical practitioner by whom the operation was performed, that the result of the operation may be ascertained; and it shall be the duty of any public vaccinator who has vaccinated a child elsewhere than at a public vaccine station to visit the child at the time and for the purpose abovementioned, whether he is requested to do so or not.

Inspection.

In the event of the vaccination being unsuccessful, such parent or guardian shall, if the public vaccinator or medical practitioner so direct, cause the child to be forthwith again vaccinated, and subsequently inspected as on the previous occasion.

Repetition of vaccination.

No fee shall be charged by a public vaccinator for anything done by him under this section.

5. If any public vaccinator or medical practitioner shall be of opinion that any child is not in a fit state to be vaccinated, he shall forthwith deliver to the parent or guardian of such child a certificate under his hand according to the form of

If child be unfit for vaccination, certificate in form (A) to be given.

Schedule (A) hereto annexed, or to the like effect, that the child is then in a state unfit for vaccination.

The said certificate shall remain in force for three months only but shall be renewable for successive periods of three months until a public vaccinator or medical practitioner shall deem the child to be in a fit state for vaccination, when the child shall, with all reasonable despatch, be vaccinated and a certificate of successful vaccination given in the form of Schedule (C) hereto annexed, according to the provisions of sections even, if warranted by the result.

which shall remain in force for three months, but shall be renewable

6 If any public vaccinator or medical practitioner shall find that a child whom he has three times unsuccessfully vaccinated is insusceptible of successful vaccination, or that the child brought to him for vaccination has already been successfully inoculated or had the small-pox, he shall deliver to the parent or guardian of such child a certificate under his hand, according to the form of Schedule (B) hereto annexed, or to the like effect, and if the Superintendent of Vaccination be satisfied that such child is insusceptible of successful vaccination, he shall endorse such certificate, and the parent or guardian shall thenceforth not be required to cause the child to be vaccinated.

Provision for giving certificates of insusceptibility of successful vaccination.

7. Every public vaccinator or medical practitioner who shall have performed the operation of vaccination upon any child, and shall have ascertained that the same has been successful, shall deliver to the parent or guardian of such child a certificate according to the form of Schedule (C) hereto annexed, or to the like effect, certifying that the said child has been successfully vaccinated.

Provision for giving certificates of successful vaccination.

8. No fee or remuneration shall be charged by any public vaccinator to the parent or guardian of any child for any such certificate as aforesaid, nor for any vaccination done by him in pursuance of this Act at a public vaccine station:

No fee to be charged for vaccination at a public vaccine station or for certificates

But when a public vaccinator attends at the request of the parent or guardian elsewhere than at a public vaccine station for the purpose of vaccinating a child, he shall be paid a fee not exceeding eight annas, such fee to be devoted to the purposes in the next succeeding section mentioned.

Proviso

9. All such fees shall, in Calcutta, be paid in by the public vaccinator to the credit of the Corporation of the Town of Calcutta, and be by them appropriated for the purposes of this Act. In places outside Calcutta such fees shall be appropriated as the Lieutenant-Governor may from time to time direct.

Fees how to be appropriated.

10. The Superintendent of Vaccination as hereinafter appointed or any of his assistants may from time to time inspect the vaccination of any child, whether performed by a public vaccinator or medical practitioner, and may, if he think fit, direct that such child be forthwith again vaccinated.

Superintendent of Vaccination or his assistants may inspect vaccination of child.

VACCINATION OF UNPROTECTED PERSONS.

11. Every unprotected person may, whenever the said Superintendent of Vaccination shall deem it advisable, be served with a notice in the form in Schedule (D) hereto annexed, requiring him within fifteen days after the service of the same to submit himself to a public vaccinator or medical practitioner to be vaccinated, and every such person shall within the said period submit himself to a public vaccinator or medical practitioner for vaccination.

Unprotected persons to be vaccinated

12. The provisions of sections three to ten (both inclusive) shall apply with the necessary alterations to the case of unprotected persons.

Former sections applicable

13. The powers conferred by sections eleven and thirty upon the said Superintendent of Vaccination may in the case of unprotected persons arriving in the Port of Calcutta be exercised by the Health Officer of the said Port immediately upon their arrival.

Health Officer of Port may cause vaccination of unprotected persons on their arrival

PROCEDURE APPLICABLE TO THE TOWN OF CALCUTTA ONLY.

Public vaccine stations

14. For the purposes of this Act, the Corporation of the Town of Calcutta (hereinafter called the Corporation) shall, subject to the approval of the Lieutenant-Governor, appoint such stations for the performance of vaccination as they shall from time to time deem fit. Such stations shall be called "public vaccine stations."

Appointment of public vaccinators, &c.

The Corporation shall appoint such public vaccinators and vaccination establishments for carrying out the purposes of this Act as they shall from time to time deem fit.

Notification of stations and hours of attendance

The positions of the public vaccine stations fixed under the provisions of this section, and the days and hours of the public vaccinator's attendance at each station, shall be published from time to time in such manner as the Corporation may direct.

Power of Corporation to make rules.

15. The Corporation may from time to time make such rules, consistent with this Act, as they may deem fit, for regulating the expenses of such vaccination establishments aforesaid, the payment of public vaccinators, and the realization and scale of fees under this Act.

Superintendent of Vaccination

16. The Health Officer for the Town of Calcutta shall be *ex-officio* Superintendent of Vaccination for the said Town. Such officer, subject to the orders of the Lieutenant-Governor, shall have a general control over all the proceedings of public vaccinators, and shall perform such duties in connection with public vaccination, in addition to those prescribed by this Act, as shall be required by the Lieutenant-Governor.

Assistant Superintendents.

The Lieutenant-Governor may appoint, if necessary, one or more assistants to the Superintendent, and from time to time remove any such assistant.

Expenses of establishments to be a charge on the Corporation.

17. The expenses of all vaccination establishments under this Act, and of the supply of lymph in Calcutta, shall, unless the Lieutenant-Governor otherwise direct, be defrayed by the Corporation.

Registration

Registrar of Births to give notice of the requirement of vaccination

18. On the registration of the birth of any child under the provisions of Chapter X of "The Calcutta Municipal Consolidation Act, 1876," or of any other law for the time being in force, the Registrar shall deliver to the person giving information of such birth a printed notice in the form of Schedule (E) hereto annexed, or to the like effect, and such notice shall have attached thereto the several forms of certificates prescribed by this Act.

Duplicates of all certificates to be transmitted to the Registrar

19. Every public vaccinator or medical practitioner, who gives to any parent or guardian a certificate in any of the forms of the said Schedules (A), (B), and (C) shall, within twenty-one days after giving the same, transmit a duplicate thereof to the Registrar of Births of the district where the birth of the child on whose account such certificate was given has been registered; or, if that be not known to him, or, if the child was born out of the Town of Calcutta, or, his birth has not been registered in the said Town, to the Registrar of the district within which the child was vaccinated or presented for vaccination.

Registrar to keep a Vaccination Notice and Certificate Book,

20. The Registrar of Births shall keep a book in such form as may from time to time be prescribed by the rules made under section thirty-three, in which he shall enter minutes of the notices of vaccination given by him as herein required, and shall also register the duplicates of certificates transmitted to him as herein provided.

and also a duplicate Register of Births, with entries concerning vaccination,

21 He shall also prepare and keep a duplicate of the Register of Births required to be kept by him under the provisions of "The Calcutta Municipal Consolidation Act, 1876," or of any other law for the time being in force, with such additional columns as shall from time to time be prescribed by the rules made under section 33, in which he shall record the date of every duplicate certificate in the form of the said Schedule (B) or Schedule (C) received by him concerning any child whose birth he has registered, and make an entry to the

effect that the child has been vaccinated or is insusceptible of vaccination, as the case may be.

and also a Register of Postponed Vaccinations.

22. He shall also keep a Register of Postponed Vaccinations in the form of Schedule (F) hereto annexed, in which he shall record the name of every child concerning whom he receives a duplicate certificate in the form of the said Schedule (A), together with the date of such duplicate certificate, and of each such successive duplicate certificate, if he receives more than one, and shall show the number and year of the entry, if any, in the Register of Births in which such child's birth has been registered.

Transmission of returns to Superintendent

23. Every Registrar shall transmit on or before the fifteenth of every month to the Superintendent of Vaccination a return, in such form as may from time to time be prescribed by the rules made under section thirty-three, of all cases in which duplicate certificates have not been duly received by him in pursuance of the provisions of this Act during the last preceding month.

Lieutenant-Governor may direct any person to perform duties of Registrar.

24. The Lieutenant-Governor may direct that the duties imposed on the Registrar of Births under sections nineteen, twenty, twenty-one, twenty-two, and twenty-three, shall be performed by any other person appointed by the Lieutenant-Governor.

PROCEDURE APPLICABLE OUTSIDE THE TOWN OF CALCUTTA.

Powers of Corporation may be exercised in mofussil by Magistrate of the district;

25. In any municipality other than the Town of Calcutta, and in any local area to which this Act may hereafter be extended, the Magistrate of the district may exercise all or any of the powers by this Act conferred upon the Corporation;

and of Superintendent of Vaccination by Civil Surgeon

and the Civil Surgeon of the district or such other officer as the Lieutenant-Governor may from time to time appoint in that behalf shall exercise the powers and perform the duties by this Act assigned to the Superintendent of Vaccination.

PROSECUTIONS AND OFFENCES.

Magistrate may make an order for the vaccination of any unprotected child under 14 years.

26. If the Superintendent of Vaccination shall notify in writing to a Magistrate that he has reason to believe from the statement of an informant or otherwise that any child under the age of fourteen years is an unprotected child, and that he has given notice to the parent or guardian of such child to procure its being vaccinated, and that the said notice has been disregarded, such Magistrate may summon such parent or guardian to appear with the child before him; and if the Magistrate shall find, after such enquiry as he shall deem necessary, that the child is an unprotected child, he may, whether the child has been produced or not, make an order directing such child to be vaccinated within a certain time. If the child is at any time produced before him the Magistrate may, unless the child is certified under section five to be in a state unfit for vaccination, order it to be vaccinated forthwith in his presence, and in that case may punish such parent or guardian for any recusancy under this clause with fine which shall not exceed five rupees.

Penalty for disobedience of such order.

If at the expiration of the time appointed by the Magistrate the child shall not have been vaccinated, or shall not be shown to be then unfit to be vaccinated, or to be insusceptible of vaccination, the person upon whom such order shall have been made shall, unless he can show some reasonable ground for his omission to carry the order into effect, be punished with fine which may extend to fifty rupees;

Proviso for costs to person improperly summoned.

Provided that if the Magistrate shall be of opinion that the person is improperly brought before him, and shall refuse to make an order for the vaccination of the child, he may direct the said Superintendent to disclose the name of his informant, if any, and may order such informant to pay to such person such sum of money as the Magistrate shall consider a fair compensation for expenses and loss of time in attending before him;

Provided also that nothing in this section shall be held to compel the production before a Magistrate of any female child above the age of eight years.

Penalty for not producing a child.

27. If any parent or guardian intentionally omits to produce a child whom he has been summoned to produce under the last preceding section, he shall be liable to fine which may extend to one hundred rupees, and to a further fine of twenty-five rupees for every day during which the offence continues;

Provided that the aggregate amount of fine for such offence shall not exceed one thousand rupees.

Penalty for neglect to be vaccinated.

28. Whoever, in contravention of this Act,

(*a*) neglects without reasonable excuse to submit himself within fifteen days after the service on him of the notice prescribed by section eleven to a public vaccinator or medical practitioner to be vaccinated, or after vaccination to be inspected, or

Penalty for neglect to take child to be vaccinated, &c

(*b*) neglects without reasonable excuse to take, or cause a child to be taken to be vaccinated, or after vaccination to be inspected, or

(*c*) neglects to fill up and sign and give to any person or to the parent or guardian of any child any certificate which such person, parent, or guardian is entitled to receive from him, or to transmit a duplicate of the same to the Registrar of Births,

shall be punished for each such offence with fine which may extend to fifty rupees.

No prosecution under this section shall be instituted after the expiry of twelve months from the date on which the offence has been committed.

Penalty for making or signing false certificate.

29. Whoever wilfully signs or makes, or procures the signing or making of, a false certificate or duplicate certificate under this Act, shall be punished with imprisonment of either description, within the meaning of the Indian Penal Code, for a term which may extend to six

months, or with fine which may extend to one hundred rupees, or with both.

Prosecutions to be instituted by Lieutenant-Governor or Superintendent of Vaccination.

30 All offences under this Act shall be cognizable by a Magistrate, subject to the provisions of any law for the time being in force for the trial of offences; but no complaint of any such offences shall be entertained unless the prosecution be instituted by order of, or under authority from, the Lieutenant-Governor or the Superintendent of Vaccination.

Prosecution for neglect.

31. In any prosecution for neglect to procure the vaccination of a child, it shall not be necessary in support thereof to prove that the defendant had received notice from the Registrar or any other officer of the requirements of the law in this respect; but if the defendant produce any such certificate as hereinbefore described, or the duplicate of the Register of Births or the Register of Postponed Vaccinations kept by the Registrar as hereinbefore provided, in which such certificate shall be duly entered, the same shall be a sufficient defence for him, except in regard to the certificate according to the form of the said Schedule (A), when the time specified therein for the postponement of the vaccination shall have expired before the time when the information shall have been laid.

MISCELLANEOUS.

Annual return to be made of the number of children vaccinated, &c.

32. It shall be the duty of the Superintendent of Vaccination to show in an Annual Return the number of children successfully vaccinated, the number whose vaccination has been postponed, and the number certified to be insusceptible of successful vaccination during the year; and generally to fill up any forms that may be prescribed from time to time by the Lieutenant-Governor or the Corporation.

Lieutenant-Governor to make rules

33. The Lieutenant-Governor may from time to time make rules or issue orders consistent with this Act—

(*a*) determining the qualifications to be required of public vaccinators;

(*b*) regulating the scale of fees to be paid outside the Town of Calcutta;

(*c*) regulating the gratuitous vaccination of such females as are by the custom of the country unable to attend at the public vaccine stations and are too poor to pay fees;

(*d*) providing for the supply of lymph;

(*e*) regulating the books and forms to be kept by the public vaccinators or by Registrars, and also such forms as shall be required for the signature of medical practitioners under the provisions of this Act; and generally

(*f*) for the guidance of public vaccinators and others in all matters connected with the working of this Act.

All such rules or orders shall be published in the *Calcutta Gazette.*

SCHEDULE A.

(*See Section* 5.)

I, the undersigned, hereby certify that in my opinion the child of , resident at is not now in a fit and proper state to be vaccinated, and I do hereby recommend that the vaccination be postponed for the period of three months from this date. Dated this day of 18

(Signature of Medical Practitioner or Public Vaccinator.)

SCHEDULE B.

(*See Section* 6.)

I, the undersigned, hereby certify that I have three times unsuccessfully vaccinated , the child of ; residing at

(*or* that the child has already had small-pox, *as the case may be*), and I am of opinion that the said child is insusceptible of successful vaccination. Dated this
day of 18.

(Signature of Medical Practitioner or Public Vaccinator.)

(Endorsement by Superintendent of Vaccination.)

SCHEDULE C.

(*See Section* 7.)

I, the undersigned, hereby certify that , the child of , age , resident at , has been successfully vaccinated by me. Dated this day of 18 .

(Signature of Medical Practitioner of Public Vaccinator.)

SCHEDULE D.

(*See Section* 11.)

To

Take notice that you are hereby required under the provisions of the Bengal Vaccination Act, 1880, to submit yourself to a public vaccinator or medical practitioner within fifteen days from the service of this notice for vaccination, and that in default of so doing you will be liable to a fine which may amount to fifty rupees.

The public vaccine station nearest your house is at
The days and hours for vaccination at that station are as follows:—

(*Here insert the days and hours when the public vaccinator is in attendance.*)

On your attending before a public vaccinator at the said station within the said hours on any of the said days, or at any other public vaccine station in the town on the days and within the hours

prescribed for public vaccination at such station, you will be vaccinated free of charge.

If you wish to be vaccinated at your own house, the public vaccinator will attend there upon payment of a fee of

Dated the of 18

Superintendent of Vaccination,
or Civil Surgeon, as the case may be.

SCHEDULE E.

(*See Section* 18.)

To

(*Here insert the name of the parent, guardian, or other person who gives information of the child's birth.*)

Take notice that the child of (*here enter the mother's name*), whose birth has this day been registered, must be vaccinated under the provisions of the Bengal Vaccination Act, 1880, within one year from the date of its birth, under penalty.

The public vaccine station nearest to the house in which the child was born is at No. . The days and hours for vaccination at that station are as follows:—

(*Here insert the days and the hours when the Public Vaccinator is in attendance.*)

On your taking, or causing the child to be taken, to the public vaccinator at the said station within the said hours on any of the said days, or at any other public vaccine station in the city on the days and within the hours prescribed for public vaccination at such station, it will be vaccinated free of charge.

If you wish to have the child vaccinated at your own house, the public vaccinator will attend there upon payment of a fee of

You should be careful to have one of the annexed forms of certificates filled in by the public vaccinator, or if you employ a

private medical practitioner to vaccinate the child, by such medical practitioner, and to keep the same in your possession. Any such certificate will be granted to you by a public vaccinator free of charge.

Dated the of 18

Registrar of Births.

SCHEDULE F.

(*See Section* 22.)

Register of Postponed Vaccinations for the District of

Consecutive number	NAME OF CHILD	BIRTH		Date of certificate of postponement		Signature of Registrar
		Year	Number of entry in register			
				1878		
1	Ram Chunder Dass .	1878	12	May	10	H O.

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ACT No. VI OF 1880.

BENGAL DRAINAGE ACT, 1880.

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ACT No. VI OF 1880.

PASSED BY THE LIEUTENANT-GOVERNOR OF BENGAL IN COUNCIL.

(Received the assent of the Lieutenant-Governor on the 22nd April 1880, and of the Governor-General on the 28th May 1880)

An Act to provide for the Drainage and Improvement of Lands.

Preamble.

WHEREAS it is expedient that provision should be made for the better drainage and improvement of lands in the territories administered by the Lieutenant-Governor of Bengal: It is hereby enacted as follows:—

PRELIMINARY.

Short title.

1. This Act may be called "The Bengal Drainage Act, 1880:"

Extent.

It extends to all the territories for the time being under the administration of the Lieutenant-Governor of Bengal;

Commencement.

and it shall come into force from the date on which it may be published in the *Calcutta Gazette* with the assent of the Governor-General.

Repeal of Bengal Act V of 1871.

2. Bengal Act V of 1871 (*The Hooghly and Burdwan Drainage Act*) shall be repealed on and from the date upon which this Act comes into force, but, subject to the provisions of this Act, this repeal shall not affect the past operation of such Act, or anything duly done or suffered, or any right, privilege, obligation, or liability, acquired, accrued, or incurred thereunder.

Interpretation clause

3. In this Act, unless there be something repugnant in the subject or context—

"The Collector."

"The Collector" means the officer in charge of the revenue jurisdiction of the district within which the lands which form the subject of a scheme

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under this Act, or the greater portion of such lands, are situate. If any doubt arises as to whether the greater portion of the lands is situate within one of two or more districts, the Board of Revenue shall decide the point, and such decision shall be final:

"The Commissioners" mean the Drainage Commissioners to be appointed under this Act:

"The Commissioners."

"Estate" means land included under one entry in the General Registers of revenue-paying lands and revenue-free lands, prepared and maintained under the law for the time being in force by any Collector of a district, or a share of, or interest in, such land:

"Estate."

"Proprietor" means a person who as owner is solely or jointly in possession of an estate:

"Proprietor."

"Tenure" means—

(1) a permanent rent-paying interest in land immediately subordinate to that of a proprietor, and superior to that of a ryot, extending to not less than one hundred standard bighas affected or to be affected by any works under this Act;

"Tenure."

(2) a permanent revenue-free or rent-free interest in land affected or to be affected by any works under this Act, when there exists no rent-paying interest in the same land between the proprietary interest in the estate and such revenue-free or rent-free interest:

"Undertenure" means—

(1) a permanent rent-paying interest in land subordinate to that of a tenure-holder and superior to that of a ryot, extending to not less than one hundred standard bighas affected or to be affected by any works under this Act;

"Undertenure."

(2) a revenue-free or rent-free interest in land affected or to be affected by any works under this Act, when there exists a rent-paying interest in the same land between the proprietary interest in the estate and such revenue-free or rent-free interest.

EXPLANATION.—The term "permanent" is used with reference to the tenure or undertenure itself, and not with reference to the person who happens to hold such tenure or undertenure for the time being. A tenure or undertenure is none the less permanent although held by a Hindu widow, a Sebait, or a person subject to the Mitakshara law.

"Landholder" and "Holder of Land."

"Landholder" and "Holder of land" mean—

(1) any person who as owner of an estate is solely or jointly in possession thereof;

(2) any person who as owner of a tenure or undertenure is solely or jointly in possession thereof:

Where two or more persons are joint landholders, they shall be jointly and severally liable under this Act, except as is otherwise expressly provided herein.

"Reclaimed land."

"Reclaimed land" means land which was unfit for cultivation before the execution of any works under this Act, but which has been rendered productive by such works:

"Improved land"

"Improved land" means land which was more or less fit for cultivation before the execution of any works under this Act, but of which the productive powers have been increased by such works:

"Part" and "Section."

"Part" and "Section" mean respectively a part and section of this Act.

PART I.

APPOINTMENT OF COMMISSIONERS AND CONDUCT OF BUSINESS.

Lieutenant-Governor to appoint Commissioners.

4 Whenever it appears expedient to the Lieutenant-Governor to carry out any scheme and plans for the drainage and improvement of any tract of land, the Lieutenant-Governor may appoint any number of persons, not less than seven, of whom the majority shall be qualified by being holders of lands to be affected by the works mentioned in the said scheme and plans, or managers on behalf of such holders, to be Drainage Commissioners for carrying out the provisions of this Act,

and the Lieutenant-Governor may from time to time remove or accept the resignation of any such Commissioner, or may add to the number of the Commissioners, and may appoint another person in the place of any such Commissioner dying, resigning, being removed, or ceasing to reside in the district in which such lands are situate, but so as that the majority of the Commissioners shall always be persons qualified as aforesaid.

No act done or proceeding taken by the Commissioners shall be invalid merely on the ground that at the time of doing such act or of taking such proceeding the majority of the Commissioners were not persons qualified as aforesaid.

Lieutenant-Governor to appoint Chairman. Commissioners may sue and be sued in his name.

5. The Lieutenant-Governor shall from time to time appoint one of the persons so appointed Commissioners as aforesaid to be Chairman of the Commissioners, and may at any time, if he see fit, revoke such appointment and appoint another of such persons to be Chairman. The Commissioners may sue and be sued in the name of their Chairman.

Meetings of Commissioners and quorum.

6. The Commissioners shall ordinarily meet for the transaction of business once at least in every quarter. Such meeting shall be held upon such day and at such hour as the Commissioners shall from time to time determine. No business shall be transacted at any meeting unless at least three members are present at the commencement and close of such business.

Extraordinary meetings.

7. The Chairman of the Commissioners may, whenever he thinks fit, and shall upon request made in writing by three of the Commissioners, call an extraordinary meeting of the Commissioners.

Presidency of meetings.

8. The Chairman shall preside at every meeting of the Commissioners, but in case of his absence at the time appointed for holding a meeting, the Commissioners present may choose one of their number to be President of such meeting.

Transaction of business at meetings.

9. (1)—All questions at any meeting, including the question of adjourning such meeting, shall be decided by a majority of votes of the members present. In case of an equality of votes the President for the time being of such meeting shall have a second or casting vote.

Delegation of powers to Committee

(2)—The Commissioners may delegate any of their powers to Committees consisting of such member or members of the body as they think fit. Any Committee so formed shall, in the exercise of the powers delegated, conform to any regulations that may be imposed on them by the Commissioners

Election of Chairman of Committee

(3)—A Committee may elect a Chairman at their meetings. If no Chairman is elected, or if he is not present at the time appointed for holding any meeting, the members present shall choose one of their number to be Chairman of the same.

Adjournment, voting, &c., of Committee

(4)—A Committee may meet and adjourn as they think proper. Questions at any meeting shall be determined by a majority of votes of the members present, and in case of an equal division of votes the Chairman shall have a second or casting vote.

Power to appoint servants

10. The Chairman of the Commissioners may by an order in writing appoint and dismiss such servants and officers, other than Engineers and their subordinates, as may be required for the purposes of this Act, and he may control them as he shall see fit. There shall be paid to such servants and officers respectively such salaries as may appear to the Commissioners to be proper.

When objects of their appointment fulfiled, Lieutenant-Governor may direct Commissioners' powers and functions to cease.

11. The Lieutenant-Governor may, when satisfied that the objects of their appointment have been fulfiled, direct that the powers and functions of the Commissioners shall cease.

PART II.

DRAINAGE SCHEME.

Commissioners to cause a notification of the scheme to be published.

12. The Commissioners shall within three months after their appointment cause a notification in the language of the district to be published by beat of drum in every village in which may be situate any portion of the lands to be affected by the works proposed in such scheme and plans. Every such notification shall be in the form in Schedule (A) hereto annexed, and shall further be published by posting the same at the office of the Collector and of the Sub-divisional Officer and in some conspicuous part of the village aforesaid, and at the Court of the Moonsif within whose jurisdiction, and at the thana within the limits of which, such village is situate.

List of persons assenting or objecting to be published.

13. After the date named in such notification, a list of the persons who may have given their assent or made any objection in writing in accordance with such notification shall be prepared and published in the manner provided in section 12 for the information of all concerned. Such list shall contain a specification of the land in respect of which such persons claim to vote as landholders, and of the titles in virtue of which they claim to vote respectively: and there shall be appended thereto a notice that objections to the right of voting so claimed must be lodged with the Commissioners within one month after the publication of the said list.

Commissioners how to ascertain what proprietors have assented.

14. (1)—The Commissioners may, at some meeting to be held not less than one month after such list has been published under the provisions of section 13, proceed to ascertain whether the holders of half of the lands to be reclaimed or improved have assented in writing to the adoption of the scheme. For the purpose of so ascertaining the Commissioners shall take into account the vote of not more than one landholder in respect of any one portion of the area affected, and whenever more than one

landholder shall have given his vote in respect of the same portion of such area, the Commissioners shall take into account the vote of the landholder who holds the lowest interest in respect of such area, and shall not take into account in respect of such area the vote of any superior landholder who may have voted.

Example—

A gives his vote as proprietor of 5,000 bighas,

B as patnidar of 2,000 bighas included in A's proprietary of 5,000 bighas,

C as mokarraridar of 100 bighas included in B's patni,

D as holding a permanent jama of 500 bighas included in A's proprietary of 5,000 bighas, but not in B's patni of 2,000 bighas

The Commissioners shall take into account the votes of the respective landholders in respect of the following areas —

D for	...	...	500 bighas
C ,,	...	.	100 ,,
B ,, (2,000—100=)		..	1,900 ,,
A ,, (5,000—2,000—500=)		...	2,500 ,,
	Total	.	5,000 ,,

Vote for estate, tenure, &c, held by two or more co-sharers

(2)—One vote only shall be allowed in respect of an estate, tenure or undertenure belonging to two or more co-sharers. In order to ascertain whether this vote shall be taken as assenting or objecting to the adoption of the scheme, regard shall be had to the votes of the co-sharers individually, and account shall be taken of those only who actually vote. If the majority assent, a vote of assent shall be deemed to have been given in respect of the estate, tenure, or undertenure. If the majority object, a vote of objection shall be deemed to have been given. If the number assenting and the number objecting are equal, no vote shall be deemed to have been given in respect of such estate, tenure, or undertenure.

Person voting to specify the extent of their lands

15. The Commissioners may in their discretion refuse to take into account the vote of any person who, after being required to do so, fails to specify the extent of land held by him, and the nature of the interest which he has in such land.

16. (1)—Whenever the right of any person to vote as a holder of any land shall be disputed, the Commissioners shall determine whether the vote of such person shall or shall not be accepted in respect of such land, and their determination shall be final for the purposes of section 17; provided that any "recorded proprietor," as defined by section 3 of "The Land Registration Act, 1876," shall be entitled to vote in respect of any property of which he is the recorded proprietor.

Commissioners to decide who is entitled to vote

(2)—In the case of a landholder who is a proprietor disqualified to manage his own property under the provisions of "The Court of Wards' Act, 1879," or any similar law for the time being in force, or who is a minor or a lunatic, the right to vote shall be exercised by any manager of the property of such disqualified proprietor or minor or lunatic, appointed by the Court of Wards or by the Civil Court under the provisions of any law for the time being in force, or, where no such manager has been appointed, by any person who, in the opinion of the Commissioners, duly represents the interests of such minor or lunatic.

Vote for property held by a minor or lunatic

(3)—Where the holder of any land cannot be found, such land shall be altogether excluded in any computation that may be made in order to determine whether the landholders of not less than half of the area to be reclaimed or improved have assented to the adoption of the scheme.

Case of landholder not found.

17. If the landholders of not less than half of the area to be reclaimed or improved, ascertained as above provided, shall have assented to the adoption of the scheme, and not otherwise, the Commissioners shall proceed to consider such scheme, together with the plans and estimates for carrying out the same, and shall further consider such objections as have been made thereto; and may adopt such schemes, plans, and estimates, or may alter and modify the same, and adopt the scheme, plans,

If half of landholders agree, Commissioners to consider the scheme submitted

and estimates so altered or modified, or may disapprove or reject the same.

Power to proceed with portion of scheme.

18. If the landholders of half of the area to be reclaimed and improved do not assent to such scheme, but the landholders of half the area to be affected by some portion of such scheme assent thereto, the Commissioners may resubmit such portion of the scheme to the Lieutenant-Governor, and may, with his approval, proceed thereupon in manner aforesaid.

Scheme approved by Commissioners to be laid before the Lieutenant-Governor.

19. If the Commissioners adopt such scheme, plans, and estimates, or any modification or alteration thereof, they shall, within one month after such scheme, plans, and estimates, or some modification or alteration thereof, have been adopted by them, cause the same to be laid before the Lieutenant-Governor and the Lieutenant-Governor may sanction the scheme, plans, and estimates so adopted, or any portion thereof, as to him shall seem fit.

Power to reconsider scheme and modify it.

20. (1)—The Commissioners may, with the previous assent of the Lieutenant-Governor, at any time reconsider any scheme, plans, or estimates adopted by them, and add to, alter, or modify the same;

and when any addition, alteration, or modification has been adopted by them, they shall cause the same to be laid before the Lieutenant-Governor:

the Lieutenant-Governor may sanction such addition, alteration, or modification, or any portion thereof, as he may think fit,

and thenceforth the provisions of this Act shall apply to such addition, alteration, or modification, as if it had been a portion of the original scheme, plans, or estimates; and every such addition, alteration, or modification, after it has been adopted, shall be published by the Commissioners as to them shall seem fit.

No such addition, alteration, or modification shall be adopted at a meeting at which the majority of the members present are not qualified as provided by section 4

(2)—No addition, alteration, or modification under clause (1) to or of any scheme which affects any lands other than those which would be affected by some scheme theretofore published, shall be adopted by the Commissioners until the same has been published for not less than fifteen days, according to the provisions of section 12, in every village in which may be situate any portion of the lands to be affected by such addition, alteration, or modification, nor shall any such addition, alteration, or modification be adopted unless the landholders of not less than half the entire area to be affected by the scheme as so added to, altered or modified, assent to the same.

Publication of modified scheme

21. When the Lieutenant-Governor has sanctioned any scheme, plans, and estimates as aforesaid, or some portion thereof, he may direct proceedings to be taken under the provisions of "The Land Acquisition Act, 1870," or any other law for the time being in force for the acquisition of land for public purposes, in order to obtain any land likely to be required for the works mentioned in such sanctioned scheme, plans, and estimates, or any portion thereof.

Powers for the acquisition of land

22. The Lieutenant-Governor may, if he thinks fit, order the works specified in such sanctioned scheme, plans, and estimate, or portion thereof, to be executed by an officer to be thereunto appointed by the Lieutenant-Governor, and may, subject to the sanction of the Governor-General of India in Council, order the advance from the Public Funds of such sum of money as may be required for the purpose of making such improvements, and such officer may cause the works specified in such scheme and plans to be executed, and for that purpose may by himself, his agents and workmen enter into or upon any lands and perform such works thereupon as may be required.

Lieutenant-Governor may order scheme to be carried out

23. The Lieutenant-Governor may at any time after the said works have been commenced by an order sanction any alteration or modification of such scheme or plan suggested to him by the officer in charge of such works, if after communication with the Commissioners it shall appear to him that by such alteration or modification the general character and scope of the scheme will not be altered, nor greater expenditure incurred thereon, than would be incurred in the scheme as originally sanctioned; and after such sanction, such alteration or modification shall be taken to be a portion of the scheme adopted by the Commissioners in substitution for the portion of such scheme thereby altered, and every such alteration or modification shall be published by the Commissioners as to them shall seem fit.

Power to Lieutenant-Governor to modify scheme.

24. (1)—Any person who alleges that damage has been caused to his property by any scheme or works commenced or carried out under this Act may, at any time before the expiry of the three years' mentioned in clause (1) of section 28, prefer to the Commissioners a claim for compensation in respect of such damage actually caused, and of all future damage likely to be caused to such property by such scheme or works.

Claims to compensation for damage caused in carrying out scheme or works.

The Commissioners shall duly consider any such claim; and if they are satisfied that such damage has been caused or is likely to be caused, they shall assess such compensation as to them appears fair and reasonable.

Compensation to be assessed by the Commissioners.

If such person agrees to accept the amount so assessed, the same shall be paid to him:

If he do not agree to accept such amount, the Commissioners shall make a reference to the Civil Court in the manner in which a Collector is empowered to make a reference by section 15 of "The Land Acquisition Act, 1870," and the provisions of Part III of the said Act shall apply to any reference so made.

Reference to Civil Court if amount assessed be not accepted.

Reference to Civil Court where amount of compensation agreed to or settled by Court, but dispute as to its apportionment.

(2)—When the persons interested in such property, to which damage has been caused as aforesaid, agree to accept the amount of compensation assessed by the Commissioners, but a dispute arises as to the apportionment of the same or any part thereof, or when the amount of compensation has been settled by the Court on a reference under clause (1) of this section, and a similar dispute arises, the Commissioners shall refer such dispute to the decision of the Civil Court, and the provisions of Part IV of the said Land Acquisition Act shall apply to any reference so made.

Reference may in certain cases be transferred to Subordinate Judge or Munsif for disposal.

(3)—When the amount of compensation assessed by the Commissioners does not exceed one thousand rupees, any reference made under the said clause (1) may be transferred by the Principal Civil Court of original jurisdiction of the district to any Subordinate Judge in the same district, and such Subordinate Judge shall have power to hear and dispose of the same; and any reference made under clause (2) of this section may be transferred by such Principal Civil Court to any Munsif in the same district, and such Munsif shall have power to hear and dispose of the same.

PART III.

EXPENDITURE AND APPORTIONMENT.

Cost of compensation, &c., to be deemed part of expense of construction. Such expense may be defrayed by advances from the Public Funds.

25. All amounts paid as compensation for any lands taken for the purposes of this Act, or for damage inflicted in carrying out any scheme or works under this Act, or as salaries of officers, servants, or establishments, or for surveys or valuations (whether antecedent or subsequent to the preparation of the scheme and plans), and all amounts otherwise duly expended in carrying out the purposes of this Act shall be included in, and deemed to constitute the cost of, construction of the works, and may be defrayed by advances from the Public Funds as provided by section 22.

26. (1)—All such advances shall bear interest at the rate of five per centum per annum until recovered in the manner hereafter in this Act provided. All such interest, which falls due before the completion of the works is certified to the Commissioners as hereafter provided, shall, upon such completion being so certified, be added to the total amount of the principal sums advanced; and interest at the rate of five per centum per annum upon the total of such interest and principal shall thereafter be payable to the Collector half-yearly by the holders of the lands affected by the works.

Interest to be paid on such advances Such interest after completion of the works to be payable half-yearly to Collector by the holders of the lands affected.

(2)—It shall be the duty of the Commissioners to distribute the liability to pay such half-yearly interest amongst such landholders, as soon as the completion of the works has been certified to them, and to report the details of such distribution to the Collector.

Commissioners to distribute liability to pay interest amongst landholders and certify same to the Collector.

(3)—In order to the distribution of such liability, the Commissioners shall have regard to the plans and estimates of the scheme and to such other information as may be supplied to them by the Officer in charge of such works, and shall distribute the liability in a general way, so that the share of the interest payable by the holders of each estate, tenure, or undertenure from whom any sum is made payable shall be in proportion to the benefit to be derived by the lands of such holders, so far as the Commissioners can judge of such proportions.

How the liability to pay interest is to be distributed.

(4)—Notices shall be served upon such holders setting forth the half-yearly amount of interest payable by them and the date upon which it is payable. Where two or more persons are joint holders of an estate, tenure, or undertenure, service of notice under this clause on any one such person shall be deemed to be good and sufficient service on each and all of such persons. If such half-yearly amount be not paid upon such date, the Collector may proceed

Notice of amount of interest payable half-yearly to be served on each landholder. Amount, if not paid, recoverable as a Public Demand.

for its recovery according to the law for the time being in force for the recovery of Public Demands.

Reports to be made and expenditure certified.

27. The Officer in charge of the said works, shall, until the same shall be finally completed, once in every three months make a detailed report to the Commissioners of the progress of such works and the expenditure thereupon from the day up to which the next preceding report shall have been brought down; and the Examiner of Public Works Accounts to the Government of Bengal, or some other officer authorized in that behalf by the Lieutenant-Governor, shall from time to time certify the sums advanced in accordance with the provisions of section 25, and the dates of such advances, and every such certificate shall be final and conclusive evidence in a Civil Court, or in any proceedings under this Act, of the sums therein stated to have been advanced having been so advanced, and of the dates upon which they were respectively so advanced.

Commissioners upon expiry of three years from Completion Report to classify lands benefited by the works, distinguishing between Improved lands and Reclaimed lands.

28. (1)—The Officer in charge of the works shall, as soon as they have been completed, certify such completion to the Commissioners; and the Commissioners shall, upon the expiry of three years from such completion being so certified to them, proceed to classify all the lands benefited by the works according to the degree of benefit conferred; and in such classification they shall distinguish the Improved lands from the Reclaimed lands:

It shall be lawful for the Commissioners at any time during such three years to make such inspections of the lands and such surveys thereof, and otherwise to collect such information, as shall in their opinion conduce to the making of such classification, and of the apportionment hereinafter mentioned.

Cost of construction with interest to be apportioned upon the Improved lands and Reclaimed lands.

(2)—The Commissioners shall, after making such classification, proceed further to apportion the total cost of construction, together with the interest mentioned in section 26, upon the Improved lands and Reclaimed lands, and shall draw

up a statement showing the amount payable to the Collector by each landholder—

(*a*) in respect of his Improved lands, if any; and

(*b*) in respect of his Reclaimed lands, if any.

In making this Apportionment the Commissioners shall, as far as may be possible, make payable in respect of each plot or field of Improved land a sum not exceeding the amount of the increased capitalized value, which, in the opinion of the Commissioners, has been conferred on such land by the works.

Amount payable for the Improved lands not to exceed value of improvement.

29. If upon the completion of the Apportionment under section 28 it shall be found that any landholder has, under the provisions of section 26, paid more or less interest than he would have been required to pay according to the proportions adopted in the apportionment under clause (2) of section 28, if such apportionment had then been in force, the Commissioners shall direct such refunds to be made or such additional amounts to be levied as shall be necessary to bring the payments of all the landholders concerned into conformity with such proportions.

Adjustment of excess or deficient payments of interest.

30. Whenever any land, in respect of which any sum is apportioned as payable under the provisions of section 26 or 28, forms part of a tenure, or of a tenure and of an undertenure, it shall be lawful for the Commissioners to declare whether the holders of the estate, of the tenure or of the undertenure, shall be deemed to be the landholders liable to pay to the Collector the sum apportioned as payable in respect of such land.

When the land is part of a tenure, &c., Commissioners may declare who shall be deemed liable as landholders.

31. The total sum so made payable in respect of the Improved lands of any one landholder, and the total sum so made payable in respect of the Reclaimed lands of any one landholder, with interest upon such sums at five per centum per annum from the date of Apportionment, and any interest payable under

Amounts made payable to be a charge upon the Improved lands and Reclaimed lands respectively. Secretary of State for India in Council to have a perpetual lien for their recovery.

section 29, an dany interest payable under clause (1) of section 26, but not paid or recovered before the apportionment under section 28, shall be a first charge upon such Improved lands and upon such Reclaimed lands respectively. Such charge shall not be avoided by the sale of such lands or of any estate, tenure, or undertenure within which they are included for arrears of revenue or rent.

Commissioners to report Apportionment.

32. The Commissioners shall, so soon as conveniently may be, after having apportioned the sums to be payable by the holders of the lands of any village respectively, make and publish a Report describing the several lands in respect of which they have declared such sums to be payable, the names of the respective holders thereof who have been made liable to pay the same to the Collector, and the sum payable by each in respect of the same. Every such Report shall distinguish between the Reclimed lands and the Improved lands, and shall classify the latter according to the extent of the improvement. A copy of such report shall be sent through the Collector to the Commissioner of the Division for confirmation by such Commissioner.

In default of Commissioners, officer appointed by Lieutenant-Governor to make Apportionment and Report.

33. If the Commissioners shall, for the space of three months after the completion of the entire works has been certified to them as aforesaid, neglect or refuse to proceed with the Apportionment of the sums payable as aforesaid, or to make such Report as aforesaid, or for the space of two months after any Report and Apportionment shall have been returned to them for further considertion and revision under the provisions hereinafter contained, neglect or refuse to proceed to such further consideration and revision as is required, the Collector may serve them with a notice requiring them to proceed as aforesaid: and if for one month after service of such notice they neglect so to proceed, the Lieutenant-Governor may appoint such officer or officers as to him shall seem fit to make or consider and revise such Apportionment and Report, and to do all or any of the

subsequent acts which the Commissioners are hereby required or empowered to do in respect of such Apportionment and Report; and every Apportionment and Report so made or revised and every such act so done shall have the same force and effect as if the same had been made, revised, or done by the Commissioners.

Report to be published.

34. Whenver any Apportionment and Report have been made in pursuance of the provisions hereinbefore contained, the Commissioners shall cause such report to be published by affixing in every village in which any lands mentioned therein are situate a copy of so much thereof as relates to such lands, and also a like copy at the office of the Collector and of the Sub-divisional Officer, and at every Munsif's Court within whose jurisdiction, and at every police thana within the limits of which, such village, or any part thereof, is situate. The fact of such Apportionment and Report having been made, and such copies having been affixed, shall also be notified by beat of drum in every such village.

Appeal against Apportionment.

35. Any person who may deem himself to be aggrieved by any such Apportionment may, within one month after such Report has been published, prefer an objection before the Commissioners, and the Commissioners shall be bound to enquire into and decide upon such objection; and any person who is dissatified with such decision may within one month from the date of such decision appeal to the Commissioner of the Division against such Apportionment; and such Commissioner shall cause notice of the day fixed for the hearing of such appeal to be published by affixing the same in the office of the Collector and of the Sub-divisional Officer and in a conspicuous place in every village, and in the Court of every Munsif within whose jurisdiction, and at every police thana within the limits of which, any of the lands mentioned in such report are situate.

Such Commissioner shall hear such appeal and the objections thereto of all persons interested, and may confirm such Apportionment, or may revise and alter the same as to him shall seem

fit, or may return the same to the Commissioners for further consideration and revision;

Provided that the total sum apportioned by every Apportionment and Report so revised and altered, as payable in respect of all the lands improved or reclaimed by the works, shall not be less than the total cost of the construction of such works within the meaning of section 25.

Every such Apportionment and Report when revised or altered, shall, so far as the same has been altered, be published, and be liable to appeal in like manner as the original Apportionment and Report.

The decision of the Commissioner of the Division upon any appeal under this section shall be final.

Final determination of Apportionment.

36. Whenever the Commissioner of the Division shall confirm any Apportionment and Report, or whenever one month shall have elapsed from the publication of any Report without any appeal therefrom having been preferred, he shall pass an order declaring the sums payable in respect of the lands respectively and the persons liable to pay the same to be determined, and shall cause such order to be published in such manner as to him shall seem fit.

PART IV.

Recovery of sums due to the Collector.

Collector to serve notice of Apportionment, requiring payment or engagement to pay.

37. As soon as any Apportionment has been determined as aforesaid, the Collector may cause a notice in the form in Schedule (B) hereto annexed to be served upon any landholder who has not paid the sum payable by him. Such notice shall require such landholder within one month from the date of its service upon him to pay such sum with interest at the rate of five per centum per annum, or to enter into an engagement for the payment by instalments extending over a period of not more than ten years of such sum, together with interest at

the said rate on all instalments remaining unpaid at the date of such payment.

If amount not discharged, the Collector may recover it as a Public Demand.

38. If any landholder fails to discharge the sum made payable in respect of his Improved lands or in respect of his Reclaimed lands, or fails to enter into an engagement for the payment thereof as in this Act hereafter provided, or having entered into such an engagement fails to discharge any instalment payable thereunder, such sum or such instalment, together with interest thereupon at five per centum per annum, shall be recoverable under the provisions of any law for the time being in force for the recovery of Public Demands.

Collector may also with sanction of Board of Revenue raise unpaid amount by leasing or mortgaging the Improved or Reclaimed lands.

39. If the Collector thinks it inexpedient to proceed under the provisions of section 38, or having so proceeded shall have failed to realize the sum due, he may, with the sanction of the Board of Revenue, raise the amount necessary to discharge the sum or instalment remaining unpaid—

(*a*) by letting in perpetuity or for a term, on payment of a premium equivalent to such amount, the whole or any part of such Improved lands or Reclaimed lands;

(*b*) by mortgaging the whole or any part of such Improved lands or Reclaimed lands;

(*c*) by letting in farm or managing by himself or another the whole or any part of such Improved lands or Reclaimed lands; or

(*d*) partly by one of such modes and partly by another or others of them.

For the purposes of this section, the Collector may exercise all the powers of the owner of such Improved or Reclaimed lands: and his signature shall be a good and sufficient signature to any document necessary to carry into effect the said purposes.

Recovery of unrealized portion of charge.

40. In case the Collector certifies that any sum payable as hereinbefore provided cannot be realized as provided by section 38 or 39, so much of

such sum as shall not have been so realized shall be a charge upon any profits that may accrue from the property vested in the Collector under the provisions of section 47.

Power to repay advances.

41. Any landholder who has entered into an engagement for the repayment of any sum apportioned as aforesaid may at any time repay to the Collector the entire amount of the principal sum which shall be then remaining due, and interest thereupon up to the day of payment, and thenceforth the said engagement shall be terminated and all liabilities in respect thereof for principal or interest shall determine.

PART V.

Recovery by Landholders or Superior tenants of the cost of the works from persons holding land under them.

Proprietor may recover from subordinate tenants.

42. Every landholder who has been charged with any sum by a Report published as aforesaid may, after he has paid or engaged to pay the same—

(*a*) proceed under any law for the time being in force to enhance the rents of any person holding immediately from him any land, the productive powers of which have been increased by any works carried out under this Act, provided that any such person may at his option elect to pay under clause (*b*) of this section: or

(*b*) recover such sum or any part thereof, according to the proportions hereinafter provided, with interest at the rate of five per centum per annum from the date of payment by him of any portion thereof, from the persons holding immediately from him lands in respect of which such sum has been declared payable, and which have been benefited by any scheme or works carried out under this Act.

(*c*) The sum recoverable by such landholder from each such person under clause (*b*) in respect of the lands of each class shall bear the same proportion to the sum charged upon such landholder in respect of all lands of that class as the area of the

lands of that class which are held by such person bears to the area of the lands of the same class in respect of which the landholder has been charged. No person from whom a landholder is authorized to recover any sum under this section shall be liable to pay in any one year more than one-tenth part of the total sum so recoverable from him, and no person shall be liable to pay in one year more than the increased annual value of the lands in respect of which the payment is made.

Recovery by superior tenant.

43. Any superior tenant, who has made any payment to a landholder under the provisions of clause (*b*) of section 42, may

(*a*) proceed under any law for the time being in force to enhance the rents of any person holding directly from him lands the productive powers of which have been increased by any works carried out under this Act, provided that any such person may at his option elect to pay under clause (*b*) of this section: or

(*b*) recover the sum or part of the sum which has been so paid by him according to the proportions and subject to the rules laid down in clause (*c*) of section 42, with interest at the rate of five per centum per annum from the date of payment by him of any portion thereof, from the persons holding directly from him lands in respect of which the payment has been made, and which have been benefited by any scheme or works carried out under this Act.

Mode and time of payment.

44. (1)—The sum payable to a landholder or superior tenant in any one year under clause (*b*) of section 42 or under clause (*b*) of section 43 shall be payable by equal instalments upon the days appointed for the payment to such landholder or superior tenant of the rent of the lands concerned, and shall be recoverable as if the same were an arrear of rent.

Provision in case of dispute as to the amount to be paid.

(2)—If such landholder or superior tenant and any person holding lands directly from him cannot agree as to the amount which such person shall pay, such landholder or superior tenant may serve such person through the Collector with a notice

setting forth the amount which he claims, and requiring such person, within one month after the service of such notice, to pay the amount claimed or enter into an engagement for the payment thereof by instalments extending over a period of not more than ten years, or appear before the Collector and object.

Collector to decide objection.

(3)—If such person do not within the said period of one month appear and object, the amount set forth in such notice shall be recoverable with interest at five per centum per annum. If such person appear and object, the Collector shall dispose of such objection, and his decision shall be final. The Collector may direct that any sum of money payable under his decision, together with any cost awarded by him, be paid by instalments extending over a period of not more than ten years. The provisions of clause (1) of this section shall apply to every sum payable according to an order of the Collector passed under this section.

Proviso.

45. No person from whom any sum has been recovered under clause (*b*) of section 42 or under clause (*b*) of section 43 shall be subject to any claim for enhanced rent on account of the benefit caused by the works to his lands.

PART VI.

MISCELLANEOUS.

Drainage works to be subject to the laws relating to embankments.

46. All outlets and water-channels, natural or artificial, which shall be altered, enlarged, excavated, or cut under the provisions of this Act, and the construction and maintenance of embankments and of dams and works therein or connected therewith shall, save as hereinafter provided, be subject to the law for the time being in force regulating the construction and maintenance of public embankments and public rivers, channels, and outlets.

Lands and works to be vested in Collector on behalf of Secretary of State.

47. All lands which are taken under the provisions of this Act for the purpose of the construction of works therein or thereon, and all works constructed under the provisions of this Act, as well as

all outlets, water-channels, embankments, and dams so constructed, altered, enlarged, excavated or cut, shall be vested in the Collector of the district for the time being on behalf of the Secretary of State for India in order to effectuate and maintain the objects of this Act; and, to assist the Collector in the management of the same, the Lieutenant-Governor may appoint, or authorize the election, by the landholders aforesaid, of a Committee consisting of not less than four or more than six persons, being themselves holders of the lands reclaimed or improved.

Cost of maintenance of works.

48. (1)—The expense of keeping in efficient order and repair any improvements or works effected under this Act shall be charged to the profits from the property vested in the Collector under section 47, and if such profits shall not suffice, the balance shall be paid to the Collector in the proportions of the original contributions by the holders for the time being of the land which have been benefited by such works; and all sums payable to the Collector under the provisions of this section shall be recoverable in the manner provided by section 38, or in the manner provided by section 39, and every proprietor or other person who has paid any such sum may recover the same, or any part of the same, in the proportion and subject to the rules laid down in section 42 or 43, as the case may be.

Recovery of items omitted from apportionment.

(2)—Any such amount as is specified in section [illegible] from oversight or other [illegible] in the publication order [illegible] omitted from the Apportionment and Report made under section 32 or section 33 may be charged and recovered under the provisions of clause (1) of this section.

Surplus profits from property vested in Collector under section 47 to be appropriated to payment of debt to Government.

(3)—If on the first day of January next before the last instalments payable under the provisions of section 36 are due, there is, after providing for the expense of keeping in efficient order and repair the improvements and works executed under this Act, a surplus of the profits from the property vested in the Collector under section 47, such surplus or as much thereof as will suffice shall be appropriated to the liquidation of the said

last instalments. Any landholder who has paid any such instalment in advance under the provisions of section 41 shall be entitled to a refund in proportion with interest at 5 per cent. per annum.

Cost of maintenance may be capitalized, and the capitalized amount levied.

(4)—The Lieutenant-Governor may at any time, in his discretion, direct that the total average annual expense, which over and above such profits as aforesaid is necessary to keep such improvements and works in efficient order and repair, be estimated, and that there be levied from such landholders in lieu of all future contributions to the maintenance of such improvements and works, such amount as being invested in Government securities at the current rate of interest shall yield a sum equal to such average annual expense. The provisions of sections 31, 38, and 39 shall apply to such capitalized amount.

Powers for taking evidence.

49. The Commissioners, the Commissioner of the Division, and every officer appointed by the Lieutenant-Governor under section 33, shall have the powers conferred on Civil Courts by the Code of Civil Procedure for compelling the attendance of witnesses and the production of evidence and for examining witnesses in any enquiry or appeal which they or he may be empowered to make under the provisions of this Act.

Rent-free lands may be deemed subordinate tenures.

50. Any land held free of rent or revenue, being less than one hundred standard bighas in extent, and not being a property entered on the Collector's General Register of revenue-free lands, may for the purposes of this Act, be deemed to form a tenure or undertenure held immediately from some landholder, and the Commissioners shall determine who shall be deemed to be the landholder in respect of such tenure; provided that any holder of such land, who may deposit the cost of survey of his land at a rate to be approved by the Commissioners and calculated on the area claimed by him, shall be entitled to be deemed a

landholder in respect of such lands within the meaning of this Act.

Sum payable by holder of rent-free land to be payable in two instalments.

51. Wherever any land as mentioned in the last preceding section shall be deemed to form a tenure or undertenure held immediately from a landholder as therein provided, every sum payable to the landholder in respect of such land in any one year shall be payable in two equal instalments on such dates as the Commissioner of the Division may fix. Such Commissioner shall cause due notice to be given in the villages concerned of the dates so fixed by him.

Service of notices.

52. All notices under this Act required to be served may be served by delivering the same to the person to be served, or by posting the same upon the door of his dwelling-house, or if such person cannot be found and his dwelling-house is not known, then by posting the same on some conspicuous part of the land to which such notice relates, and copies thereof at the Munsif's Court within whose jurisdiction, and the police thana within the limits of which, such land is situate.

Proceedings not to be invalidated by formal errors

53. No proceeding under this Act shall be defeated or invalidated by reason of any defect in the number or property of assenting landholders, nor by any defect or omission in the publication or service of any notification, notice or order, unless material injury is done to any person by such defect or omission; and every order and report of the Commissioners, of the Collector, and of any officer appointed by the Lieutenant-Governor under section 33, shall be conclusive evidence that all notifications and notices hereby required as preliminary thereto had been duly published and served, and that all other preliminaries thereunto had been duly performed, and, save as is hereinbefore provided, shall be final and conclusive.

Portion of scheme may be deemed separate scheme

54. The Lieutenant-Governor may by an order in writing direct that any portion of a scheme adopted and ordered to be executed under this

Act shall, for the purposes of this Act or for any such purposes, be deemed to be a separate scheme.

Lieutenant-Governor may empower other person to act for Collector.

55. The Lieutenant-Governor may specially empower any person to do all or any acts, to discharge all or any functions, and to exercise all or any powers which may be done, discharged, or exercised by a Collector under this Act, and on any person being so specially empowered, such person may do all or any of such acts, discharge all or any of such functions, and exercise all or any of such powers, and such person shall be deemed to be the Collector for the purposes of the scheme in respect of which he is so specially empowered.

Collector may delegate authority.

56. The Collector may, with the sanction of the Commissioner of the Division, delegate to any Deputy, Assistant, or Sub-Deputy Collector, or to any similar officer, the performance of any acts and the discharge of any functions which the said Collector may perform or discharge under this Act;

and upon such delegation such Deputy Collector or other officer may do any such acts and discharge any such functions;

and may exercise any powers for the performance of the same, which the Collector may exercise under this Act;

Provided that all acts done, functions discharged, and powers exer[illegible]cised by such officer, shall be done, disch[illegible]arged, or exercised subject to the contr[illegible] and super[illegible]vision of t[illegible]he Collector.

Control of Commissioner.

57. Notwithstanding anything hereinbefore contained, all the proceedings of the Commissioners and of the Collector under this Act shall be subject to the general control and supervision of the Commissioner of the Division.

Power to make, alter, and cancel rules.

58. The Lieutenant-Governor may from time to time make rules to regulate the following matters:—

(*a*) the proceedings of any officer, who, under any provision of this Act, is required or empowered to take action in any matter;

(*b*) the person by whom, the time, place or manner at or in which, anything for the doing of which provision is made in this Act, shall be done;

(*c*) and generally to carry out the provisions in this Act.

The Lieutenant-Governor may from time to time alter or cancel any rules so made.

Publication of rules.

Such rules, alterations, and cancelment shall be published in the *Calcutta Gazette*, and shall thereupon, have the force of law.

PART VII.

SPECIAL PROVISIONS FOR WORKS CARRIED OUT UNDER BENGAL ACT V OF 1871.

Portions of this Act applicable to works carried out under Bengal Act V of 1871.

59. The following portions of this Act shall apply to any scheme or works carried out under the provisions of Bengal Act V of 1871, that is to say—

(*a*) As to the method of realizing sums due on account of the cost of the works, sections 31, 38, 39 and 40.

(*b*) As to the recovery by landholders or superior tenants of the cost of the works, from persons holding land under them, Part V.

(*c*) As to other matters, Part VI.

Revision of apportionment of cost of scheme or works carried out under Bengal Act V of 1871.

60. If the Lieutenant-Governor is sat[illegible] apportionment of the cost of any scheme of works carried out under the provisions of Bengal Act V of 1871, is inequitable for reasons discovered by the operation of the completed scheme, or on grounds not originally considered by the Commissioners, the Lieutenant-Governor may, at any time within one year after the commencement of this Act, direct a revision of the said apportionment, and may for the purpose of such revision appoint Commissioners. The provisions of Part I shall be applicable to the appointment of, and to the conduct of business by, such Commissioners.

Commissioners to be guided in making such revision by certain provisions of this Act.

61. Such Commissioners shall proceed without delay to revise such apportionment, and in making such revision they shall be guided by the provisions of sections 28, 32, and 34, so far as the same may be applicable, and shall have regard to the degree of benefit which upon taking proceedings under this section, they may find to have been conferred on the lands: provided that the total sum apportioned upon such revision as payable in respect of all the lands improved or reclaimed by the works shall not be less than the total cost of the construction of such works within the meaning of section 25.

Commissioners may increase or reduce apportionment. Appeal.

62. For the purpose of making such revised apportionment, such Commissioners shall have full power to increase or reduce the apportionment which was previously made upon individuals, and to direct such refunds to be made to, or additional payments to be levied from, individuals, as may be necessary to give full and complete effect to such revision. Any person dissatisfied with any order passed by such Commissioners under this section may appeal to the Commissioner of the Division, and the provisions of section 35 shall be applicable to any such appeal.

Finality of apportionment. Realization of sums due thereunder.

63. The provisions of section 36 as to charge, [illegible] and power [illegible] revised by such [illegible] be valid, disch[illegible] an apportionment [illegible] subject to the contro[illegible] coming [illegible], shall be applicable to such [illegible] revised apportionment; and the provisions of sections 31, 38, 39, and 40 shall be applicable to the realization of any sums which may become payable under the same.

SCHEDULE A—(*referred to in section* 12).

Bengal Drainage Act, 1880.

To all whom it may concern.

Take notice that it is proposed to drain and improve certain lands in the village of , parganah . Plans

and provisional estimates of the works proposed are now lodged in

and may be inspected by any person interested on any of the days and at any of the times specified below till the day of next. (*Here specify the days and hours at which the plans and the estimates will be open to inspection.*)

All proprietors of estates paying revenue direct to Government of which any lands may be affected by the proposed drainage and improvement,

all owners of revenue-free lands borne on the Collector's General Register of revenue-free lands, which may be so affected, all persons having permanent rent-paying interests in tenures, undertenures, or lands extending to not less than one hundred standard bighas to be so affected,

and all persons having permanent rent-free interests in tenures, undertenures, and lands to be so affected,

are hereby called upon to inspect the said plans and estimates.

Those who wish the works to be carried out and are willing to bear their proportion of the cost thereof are requested to send to the Drainage Commissioners their assent in writing, signifying therein, so far as possible, the nature and extent of their interest in such land, on or before the day of 18 . Those who have any objection to the execution of the said works are required to send in their objection in writing to the said Commissioners on or before the said day.

All persons who are hereby called upon to give their assent or express their objections in writing are warned that under the law the Commissioners are not bound to recognize any such assent or objection unless the person making the same specifies the extent and portion of the land which he holds, and the tenure or interest which he has in the same.

Collector, for the Drainage Commissioners.

SCHEDULE B—(*referred to in section* 37).

BENGAL DRAINAGE ACT, 1880.

To

Take notice that the Drainage Commissioners have apportioned against you the sum of as your contribution in respect of the lands of , and that you are hereby required, within one month from the date of the service of this notice, to pay to me the said sum of Rs. , together with interest at the rate of five per centum per annum from the day of , or to enter into an engagement for the payment of the same by instalments extending over a period of not more than ten years.

Collector.

W. H.—Reg No. 2919G.—2,000—19-6-80.

ACT No. VII OF 1880.

THE PUBLIC DEMANDS' RECOVERY ACT, 1880.

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PASSED BY THE LIEUTENANT-GOVERNOR OF BENGAL IN COUNCIL.

(Received the assent of the Lieutenant-Governor on the 22nd April 1880, and of the Governor-General on the 26th June 1880.)

An Act to amend the Law for the Recovery of certain Public Demands.

Preamble.

WHEREAS it is expedient to amend the law for the recovery of certain dues and debts demandable by Public Officers: It is hereby enacted as follows:—

Short Title.

1. This Act may be called "The Public Demands' Recovery Act, 1880."

Extent.

Notwithstanding anything contained in section 2, it extends to all the territories for the time being administered by the Lieutenant-Governor of Bengal.

Commencement.

It shall come into operation on and after the date on which it shall be published in the *Calcutta Gazette* with the assent of the Governor-General.

Construction of this Act.

2. This Act, so far as is consistent with the tenor thereof, shall be construed as one with Act XI of 1859, passed by the Governor-General in Council, and Act VII of 1868, passed by the Lieutenant-Governor of Bengal in Council. The powers given by this Act shall be deemed to be in addition to, and not in derogation of, any powers conferred by any Act now being in force for the recovery of any due, debt, or demand to which the provisions of this Act are applicable.

3. The Acts specified in the first Schedule annexed to this Act are hereby repealed from and after the commencement of this Act, to the extent specified in the third column of that Schedule: provided that this repeal shall not affect—

Repeal of Acts in Schedule.

(a) the past operation of any enactment hereby repealed, nor anything duly done or suffered thereunder:

(b) any liability created under any enactment hereby repealed.

Every Certificate made under the provisions hereby repealed of Act VII of 1868, passed by the Lieutenant-Governor of Bengal in Council, may be enforced under the provisions of this Act.

Certificate under Bengal Act VII of 1868 to be enforced under this Act.

4. In this Act, unless the context otherwise requires, but not in the other Acts mentioned in Section 2.

Definitions.

"Section." "Section" means a section of this Act.

"Collector." "Collector" means (a) within the local limits of the ordinary original jurisdiction of the High Court of Judicature at Fort William in Bengal, the Collector of Calcutta; (b) without those limits, the Collector of a District or any officer specially appointed by the Lieutenant-Governor to perform the functions of a Collector under this Act; and (c) any officer in charge of a Sub-division of a district whom the Collector of such district, with the sanction of the Commissioner, authorizes to perform such functions as aforesaid.

5. In the following cases, that is to say—

When an estate or tenure has been sold for its own arrears; and the sale-proceeds are insufficient to liquidate the same; or

(1) when, under the provisions of Act XI of 1859, passed by the Governor-General in Council, or of Act VII of 1868, passed by the Lieutenant-Governor of Bengal in Council, an estate or tenure has been sold for the recovery of arrears of revenue due thereupon, and, after deducting the expenses of such sale, the balance of the sale-proceeds remaining is insufficient to liquidate the arrears of revenue in discharge of which such sale-proceeds may under the aforesaid provisions be applied;

(2) when arrears of revenue due from a farmer on account of an estate held by him in farm are not paid on the latest day of payment fixed under the provisions of Section 3 of Act XI of 1859, passed by the Governor-General in Council;

when arrears of revenue due from a farmer are not paid on latest date of payment;

the Collector may make under his hand, and in form No. 1 in the second Schedule annexed to this Act, a certificate of the amount of arrears so remaining unpaid, and may cause the same to be filed in his office.

the Collector of the district may make a certificate of the unpaid arrears.

6. (*a*) Subject to the provisions of this Act, every certificate made under the provisions of section 5 shall, as regards the remedies for enforcing the same and so far only, have the force and effect of a decree of a Civil Court, and the Secretary of State for India in Council shall be deemed to be the decree-holder, and the person therein named as debtor shall be deemed to be the judgment-debtor.

Such certificate shall have the force and effect of a decree of a Civil Court as regards the remedies for enforcing it.

(*b*) Such judgment-debtor may at any time within one year after the service upon him of such notice as is mentioned in section 10, bring a suit in the Civil Court to have the said Certificate cancelled on the ground that the arrears stated therein were not due by him; but no such suit shall be entertained unless such judgment-debtor has paid such arrears to the Collector within one month after being served with the said notice, or, in any case in which he has filed a petition of objection under section 12, then within fifteen days after such petition has been heard and determined.

Judgment-debtor may bring a suit in the Civil Court to contest his liability, if he has deposited the amount of the Certificate.

(*c*) If no such suit is instituted within the said period of one year, or if any such suit having been so instituted, is decided against such judgment-debtor, such Certificate shall become absolute, and shall have to all intents and purposes the effect of a final decree of a Civil Court.

If no such suit brought within one year, or if brought and decided against judgment-debtor, the Certificate to become absolute, and have effect of a decree of the Civil Court to all intents and purposes.

When any arrear of a Public Demand is unpaid by the person liable to pay the same,

7. When any arrears of the following Public Demands are unpaid by the person liable to pay the same, that is to say—

(1) any sum of money which by any law for the time being in force is declared to be recoverable or realizable as an arrear of revenue or land revenue, or by the process prescribed for the recovery of arrears of revenue or of the public or Government revenue :

(2) any sum of money due from the sureties of a farmer in respect of the revenue of the estate farmed by him :

(3) any such demand, money, fee, duty, arrear, fine, or costs as is mentioned in the following sections of the following Acts passed by the Lieutenant-Governor of Bengal in Council, that is to say—in Act VIII of 1862, Section 9; in Act VI of 1873, Section 50; in Act IV of 1875, Section 1; in Act V of 1875, Section 57; in Act III of 1876, Section 42, Section 73, and Section 85; in Act VII of 1876, Section 82; in Act VIII of 1876, Section 138; in Act VII of 1878, Section 36: or in the following sections and portions of the following Act passed by the Governor-General in Council, that is to say—in Act VII of 1870, "The Court Fees' Act," Sections 19G, 19H, and the note to paragraph 12 of Schedule I :

(4) in the case of a person to whom the collection of tolls has been farmed under the provisions of Section 8 of "The Canals Act, 1864," or of the sureties of such person—any sum of money due in respect of such farm :

(5) in the case of a person having charge of a ferry subjected to the payment of a yearly rent—any arrear of such rent ascertained and certified as provided in Regulation VI of 1819, Section 10 :

(6) any arrears of revenue or rent payable to the Secretary of State for India in Council from any ryot, or from any person holding any interest in land, pasturage, forest rights, fisheries, and the like, whether such interest is or is not transferable :

(7) in the case of property which, under the provisions of any law for the time being in force, has been taken under the charge of, or is managed by, the Court of Wards or the Revenue Authorities on behalf of a private individual —any arrears of rent or of other demands recoverable as rent, whether such arrears became due before or after the management devolved upon such Court or such Authorities: provided that this clause shall not apply to any arrears of rent at an enhanced rate, unless such enhanced rate has been agreed to by the person liable to pay the same, or has been confirmed by a competent Court:

(8) any sum payable to a Public Officer of Government in respect of which the person liable to pay the same has agreed by a written instrument duly registered that it shall be recoverable under the provisions of this Act:

(9) any fee, duty, tax, or other demand, which by any Act passed hereafter shall be declared to be recoverable under the provisions of this Act;

the Collector ~~of the district~~ may make under his hand, and in form No. 2 in the second Schedule annexed to this Act, a Certificate of the amount of such arrears so remaining unpaid, and may cause the same to be filed in his Office: provided that no such Certificate shall be made in respect of any such demand, the recovery of which is barred by any law of Limitation for the time being in force.

the Collector of the district may make a Certificate of the unpaid demand.

8. (*a*) Subject to the provisions of this Act, every Certificate made under the provisions of Section 7 shall, as regards the remedies for enforcing the same, and so far only, have the force and effect of a decree of a Civil Court. In the cases other than case (7) mentioned in the said Section 7, the Secretary of State for India in Council and in the said case (7) the private individual therein mentioned, or, if such private individual be a Minor, Lunatic or Ward of Court, then such Minor, Lunatic, or Ward of Court by his next friend, shall be deemed to be the decree-holder, and in all the

Such Certificate shall have the same effect as a decree of a Civil Court, as regards the remedies for enforcing the same.

cases mentioned the person therein named as debtor shall be deemed to be the judgment-debtor.

(*b*) Such judgment-debtor may at any time within one year after the service upon him of such notice as is mentioned in Section 10 bring a suit in the Civil Court to contest his liability to pay the amount stated in the said Certificate, and to have such Certificate cancelled: but no such suit shall be entertained unless such judgment-debtor has stated in a petition presented to the Collector under Section 12 the ground upon which he claims to have such Certificate cancelled, or unless, having omitted to state such ground in such petition as aforesaid, he can satisfy the Civil Court that there was good reason for such omission. If no such suit is instituted within the said period of one year, or if any such suit having been instituted is decided against such judgment-debtor, such Certificate shall become absolute, and shall have to all intents and purposes the same force and effect as a final decree of a Civil Court.

Judgment-debtor may bring a suit in the Civil Court to contest the Certificate. If no such suit within one year, or if brought and decided against the judgment-debtor, Certificate to become absolute.

Provided that no Certificate duly made under the provisions of this Act shall be cancelled by a Civil Court otherwise than on one or more of the following grounds, that is to say—

(1) that the amount stated in the Certificate was actually paid or discharged before the making of such Certificate:

(2) in the case of fines imposed, or costs, charges, expenses, damages, duties or fees adjudged, by a Collector or a Public Officer under the provisions of any Regulation or Act for the time being in force—that the proceedings of such Collector or Public Officer were not in substantial conformity with the provisions of such Regulation or Act, and that in consequence the judgment-debtor under the Certificate suffered substantial injury from some error, defect or irregularity in such proceedings:

(3) in cases other than those mentioned in clause (2)—that the amount stated in the Certificate was not due by the judgment-debtor under the Certificate:

(4) want of jurisdiction.

Nothing in this proviso shall be construed to interfere with the ordinary original jurisdiction of the High Court at Fort William in Bengal, or with the jurisdiction of the Calcutta Court of Small Causes.

In case of arrears of public demand payable to Officer other than Collector such Officer may give notice to Collector.

9. (*a*) When any arrear of any of the public demands specified in Section 7 is unpaid by any person liable to pay such public demand to a Public Officer other than a Collector, or when any such demand as is specified in clause (7) of the said section is unpaid by any person liable to pay the same to a Manager appointed by the Court of Wards, such Officer or such Manager may give to the Collector of the district, in which such person resides, or in which such demand is payable, a notice in writing in form No. 3 in the second Schedule annexed to this Act: provided that no such notice may be given in respect of any such demand, the recovery of which is barred by any law of Limitation for the time being in force.

Such notice given by a Manager to be verified and stamped as a plaint.

(*b*) Every such notice given by a Manager shall be verified by such Manager in accordance with the provisions of the Code of Civil Procedure as to the verification of plaints, and there shall be payable in respect thereof a Court-fee of the same amount as is payable under the Court-fees' Act for the time being in force in respect of a plaint for the recovery of a sum of money equal to that stated in such notice.

Collector may on receipt of such notice make a Certificate.

(*c*) On receipt of such notice, such Collector, if satisfied that such demand is justly recoverable, may make under his hand, and in the form No. 2 in the second Schedule annexed to this Act, a Certificate of the amount of such arrears so remaining unpaid, and shall cause the same to be filed in his office.

(*d*) The provisions of Section 8 shall apply to every such Certificate.

When Certificate filed notice to be given to judgment-debtor. Upon service of notice, Certificate to bind immovable property of judgment-debtor.

10. When a Certificate has been filed in the office of a Collector under the provisions of Section 5, or Section 7, or Section 9, such Collector shall issue to the judgment-debtor a copy of such Certificate and a notice in form No. 4 in the second Schedule annexed to this Act. From and after the service of such notice, such Certificate shall bind all immovable property of such judgment-debtor situate within the jurisdiction of such Collector in the same manner and with like effect as if such immovable property had been attached under the provisions of Section 274 of the Code of Civil Procedure. A copy of such Certificate may be transmitted by post to any other Collector for the purpose of being filed in his office, and as soon as it is so filed, such Certificate shall, if the aforesaid notice has been served, bind in like manner all immovable property of such judgment-debtor situate within the jurisdiction of such last-mentioned Collector.

Copy of Certificate may be sent to Collector of another district to be filed in his office; and, upon its being filed, Certificate shall bind immovable property situate in such district.

Movable property of person, against whom Certificate has been made, may be attached at any time, if Collector satisfied that such person is likely to conceal, remove, or dispose of such property.

11. If in any case other than the case mentioned in clause (7) of Section 7, the Collector is satisfied that any person against whom a Certificate has been filed under the provisions of Section 5, or Section 7, or Section 9, is likely to conceal, or remove, or dispose of the whole or any part of his movable property, and that the realization of the amount of such Certificate will in consequence be delayed or obstructed, he may at any time after making such Certificate direct an attachment of the whole or any part of the movable property of such person. Such attachment shall be made in the manner provided in the Code of Civil Procedure for attaching movable property, and subject to the provisions of Section 266 of the same Code. Such property may be sold for the purpose of satisfying such Certificate, if no petition of objection is filed under Section 12, or if any such petition is filed, then as soon as it has been heard and determined.

Any person served with notice under Section 10 may file a petition of objection.

12. If any person, who has been served with a notice under Section 10, denies his liability to pay the whole or any part of the amount for which such Certificate has been made and filed against him, he may at any time within thirty days after service of such notice or, where no such notice has been duly served, within thirty days after the execution of any process for enforcing such certificate file a petition, denying his liability as aforesaid, before the Collector by whom such Certificate has been made. Such petition shall be in, or as nearly as possible in, the form No. 5 in the second Schedule annexed to this Act.

Day to be fixed for hearing such petition. Collector to determine the liability of the petitioner. Certain provisions of the Code of Civil Procedure to apply to the inquiry.

13. Such Collector shall fix a day for hearing any such petition so filed, and upon such day, or any subsequent day to which such hearing may be adjourned, shall determine whether such petitioner is liable for the whole or any part of the amount for which such Certificate was made, and may set aside or modify or vary the Certificate accordingly. Every such Collector shall, for the purpose of hearing any such petition and determining as aforesaid, exercise all or any of the powers of a Civil Court in respect of summoning, causing the attendance of, and examining witnesses, and in respect of causing the production of documents; and the provisions of the Code of Civil Procedure applicable to these matters shall apply to a Collector exercising these powers.

Collector may direct costs of such petition to be paid by the petitioner. Such costs how realized.

14. The Collector shall have full power to direct that the costs of such petition and of the hearing thereof shall be paid by the petitioner, and in any case in which a Collector directs the payment of such costs by any such petitioner, the amount thereof shall, if such petitioner be the judgment-debtor, be added to the amount entered in the Certificate, and shall be recoverable as if the same had been originally entered therein.

Collector may refer petition for hearing to Deputy Collector, Assistant Commissioner, &c., who shall have the same powers to hear it as the Collector.

15. The Collector of a district may refer to any Deputy Collector or Assistant Commissioner or Extra Assistant Commissioner subordinate to him, any such petition as is mentioned in Section 12, and such Deputy Collector or Assistant Commissioner or Extra Assistant Commissioner shall hear and determine such petition accordingly. The provisions of Sections 13 and 14 shall be applicable to any such Deputy Collector or Assistant Commissioner or Extra Assistant Commissioner to whom any such petition has been so referred.

Appeal from Deputy Collector, Assistant Commissioner, &c., to Collector, and from Collector to Commissioner. Stay of execution.

16. An appeal from any order of a Deputy Collector or Assistant Commissioner or Extra Assistant Commissioner may be preferred to the Collector within fifteen days, and an appeal from any original order of a Collector may be preferred to the Commissioner within thirty days after the making of such order respectively. Pending the decision of such appeal, execution may be stayed, if the Appellate Authority so direct, but not otherwise.

Power of revision.

17. There shall no appeal, as of right, lie from any order of a Collector passed on appeal from an order of a Deputy Collector or Assistant Commissioner or Extra Assistant Commissioner; but the Commissioner may in any case in which he thinks fit, revise any order passed by a Collector or Deputy Collector or Assistant Commissioner or Extra Assistant Commissioner.

Certificate may be enforced after one month from notice, or when petition of objection disposed of.

18. Every Certificate made under the provisions of Section 5, or Section 7, or Section 9, may be enforced and executed, upon the expiry of one month after service of the notice mentioned in Section 10, or when any such petition as is mentioned in Section 12 has been filed, then as soon as such petition has been heard and determined.

19. Such certificate may be so enforced and executed by all or any of the ways and means mentioned and provided in and by the Code of Civil Procedure for the enforcement and execution of decrees for money, and all the practice and procedure provided by the said Code of Civil Procedure

Certificate may be enforced under the provisions of the Code of Civil Procedure as a decree for money.

> in respect of sales in execution of decrees; in respect of raising the amount of a decree otherwise than by sale of immovable property under the provisions of Sections 305, 320, 322, 323, and 324 of the said Code; in respect of arrests in execution of decrees for money; in respect of the execution of decrees by imprisonment; in respect of insolvent judgment-debtors; in respect of claims to attached property; in respect of resistance to execution; and in respect of the execution of decrees out of the jurisdiction of the Courts by which they were passed,

shall apply to every execution issued to enforce such Certificate and realize the amount recoverable thereunder, save that all the duties, powers, and authorities by the said Code imposed or conferred on the Court shall be exercised by the Collector in whose office any such Certificate, or any copy thereof transmitted for execution under the provisions of Section 223 of the said Code has been filed. Subject to the control of the Collector and save and except in respect of the provisions relating to insolvent judgment-debtors any of the said duties, powers, and authorities may be exercised by any Deputy Collector, Assistant Commissioner, or Extra Assistant Commissioner subordinate to such Collector.

20. If any immovable property is sold in execution of a Certificate under the provisions of Section 18, and if such Certificate is subsequently set aside by a competent Court, such Court may set aside such sale of such immovable property, and in any case in which such sale is so set aside, such Court shall direct that the amount of the purchase-money be

Sale of immovable property may be set aside, if certificate is set aside by a competent Court. Proviso.

refunded to the purchaser with or without interest, as such Court thinks fit: provided that no such sale shall be so set aside unless such purchaser has been made or added as a party to the suit brought to set aside such Certificate.

Register of Certificates to be kept in Collector's office and to be open to inspection on payment of fee of eight annas.

21. Every Collector shall cause to be kept in his office a Register in such form as may from time to time be prescribed by Board of Revenue and shall cause to be entered in such Register the particulars of every certificate made under this Act, which, or a copy of which, has been filed in his office. Such Register shall be open during office hours to the inspection of any one desiring to inspect the same, and a fee of eight annas, or such fee not exceeding eight annas as the Board of Revenue may prescribe, shall be chargeable for such inspection.

Payment of sum due under a Certificate may be made by instalments. Payment of instalments to be entered in Register.

22. (*a*) Payment of the amount due under a Certificate may be made by instalments, if the Collector who made such Certificate so direct. The payment of any instalment shall be entered in the Register mentioned in Section 21.

When total amount satisfied, Collector to enter satisfaction on certificate and in Register;

(*b*) When the total amount due under a Certificate has been paid and satisfied, the Collector in whose office such Certificate was originally filed shall enter satisfaction upon such certificate under his hand and signature; and shall cause the same to be entered in the Register mentioned in Section 21.

and to communicate it to other Collector in whose office a copy of such Certificate has been filed.

(*c*) When a copy of such Certificate has been transmitted to another Collector, or when such Certificate has been made under the provisions of Section 9 upon notice from a Public Officer other than a Collector or from a Manager appointed by the Court of Wards, such satisfaction shall be communicated to such other Collector or to such Officer, or to such Manager.

(*d*) When a sum has been levied or received by a Collector in respect of a Certificate a copy of which has been transmitted to him and filed in his office, such Collector shall send such sum to the office in which such Certificate was originally made.

Sum levied by Collector to whom copy of Certificate sent to be transmitted to Collector who made Certificate.

23. Every Collector, Deputy Collector, Assistant Commissioner and Extra Assistant Commissioner and every such Public Officer as is mentioned in Section 9 shall, in the discharge of his functions under this Act, be deemed to be a person acting judicially within the meaning of Act XVIII of 1850, passed by the Governor-General in Council.

Collector, Deputy Collector, Assistant Commissioner, Extra Assistant Commissioner and Public Officer to be deemed to be acting judicially in the discharge of his duties under this Act.

24. All Collectors, Deputy Collectors, Assistant Commissioners, and Extra Assistant Commissioners shall, in the performance of their duties under this Act, be subject to the general supervision and control of the Commissioners of Divisions and the Board of Revenue.

Collectors, &c., to be subject to the supervision and control of Commissioners and Board in discharge of their duties under this Act.

FIRST SCHEDULE—*See* Section 3.

Number and year.	Subject of Act.	Extent of repeal.
	Acts passed by the Lieutenant-Governor of Bengal in Council.	
VIII of 1862	An Act to improve the system of zemindari daks in the provinces subject to the Government of Bengal.	In section 9 the words from and including "which said double amount" to and including "making default."
VII of 1868 ...	An Act to make further provision for the Recovery of Arrears of Land Revenue and Public Demands recoverable as Arrears of Land Revenue.	In section 1 from and including the words "The word 'Demand' means" to the end of the section. In section 2 the words "not being a sale made under, and by virtue of, any execution issued upon a certificate made as hereinafter is provided." In section 6 the words "or persons liable to any demands," "or persons," "or any demands," "or persons," "or to any demands," "or persons," and "or of such demands." Sections 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, and 28.

Number and year.	Subject of Act.	Extent of repeal.
	Acts passed by the Lieutenant-Governor of Bengal in Council.—(Contd.)	
VI of 1873 ...	An Act to amend the law relating to Embankments and Water-courses.	Section 50, from and including the words "under the provisions" to the end of the section.
I of 1875 ...	An Act for the Realization of Arrears in Government Estates.	The whole Act.
IV of 1875 ...	An Act to provide for the summary realization of sums due on account of loans made by the Government during the late famine operations.	Section 1, from and including the words "within the meaning" to the end of the section.
V of 1875 ...	An Act to provide for the Survey and Demarcation of Land.	In section 57, from and including the words "under section 2" to the end of the section.
III of 1876 ...	An Act to provide for Irrigation in the Provinces subject to the Lieutenant-Governor of Bengal.	In section 42, from and including the words "under the provisions" to the end of the section. In section 73, from and including the words "under the provisions" to the end of the section. In section 85, from and including the words "under the provisions" to the end of the section.
VII of 1876...	An Act to provide for the Registration of Revenue-paying and Revenue-free lands, and of the proprietors and managers thereof.	In section 82, from and including the words "under section" to the end of the section.
VIII of 1876	An Act to make better provision for the Partition of Estates.	In section 138, from and including the words "under section" to the end of the section.
VII of 1878...	An Act to consolidate and amend the law relating to the Excise Revenue in the Presidency of Fort William in Bengal.	In section 36, from and including the words "or by the process" to the end of the section.
IX of 1879 ...	An Act to amend the law relating to the Court of Wards.	Section 63.
	Regulations of the Bengal Code.	
III of 1794 ...	A Regulation for exempting proprietors of land (with certain exceptions) from being confined for arrears of Revenue; and for prescribing the process by which tehsildars are to demand payment of arrears; and for enabling the Collectors to recover from Native officers employed under them public money or papers which they may embezzle or retain, &c.	Section 12. Sections 16, 17, 18, 19, and 20, so far as they relate to the recovery of money belonging to Government.

SECOND SCHEDULE.

FORM No. 1 (*See* Section 5).

Certificate of Arrears of Revenue filed in the Office of the Collector of the District of (name of District).

No. of certificate.	Name of Debtor.	Address of Debtor.	Amount of Arrears of Revenue for which this Certificate is made, and period for which such Arrears are due.	Estate or tenure for which Arrears of Revenue due.

I hereby certify that the above-mentioned sum of Rs. is due to the Secretary of State for India in Council from the above-named

Dated this day of 18 . A. B.

Collector of

FORM No. 2 (*See* Sections 7 and 9).

Certificate of Arrears of Public Demands filed in the Office of the Collector of the District of (name of District).

No. of certificate.	Name of Debtor.	Address of Debtor.	Amount of the Public Demand for which this Certificate is made.	Particulars of Public Demand for which this Certificate is made; and Public Officer [*or* Manager, *and* of what estate] to whom due.

I hereby certify that the above-mentioned sum of Rs. is due to the Secretary of State for India in Council [*or* to A. B. a Ward of Court, *or* a Minor, *or* a Lunatic, by his next friend C. D.] from the above-named

Dated this *day of* 18 . A. B.

Collector of

FORM No. 3 (*See* Section 9).

NOTICE OF DEMAND.

To the Collector of the District of

Name of Debtor.	Address of Debtor.	Amount of Public Demand for which this Notice is given.	Nature of the Public Demand for which this Notice is given.

The above sum of Rs. is due from the said in respect of

Certified this day of

A. B.

FORM No. 4 (*See* Section 10).

NOTICE.

To (*Insert name of judgment-debtor.*)

You are hereby informed that a Certificate for Rs. due from you on account of has been this day made by me against you under the provisions of Section of Act of 1880 passed by the Lieutenant-Governor of Bengal in Council, and that such certificate has been filed in this office. If you deny your liability to pay the said sum of Rs. you may within thirty days show cause why such Certificate

should not be executed. If you fail to show cause within thirty days, or do not show sufficient cause, such Certificate will be executed in the same manner as if it were a decree of a Civil Court for the said sum of Rs. unless you pay the amount into this office. Until such amount is paid, you are hereby prohibited from alienating your immovable property or any part of it by sale, gift, mortgage, or otherwise.

A copy of the Certificate above-mentioned is hereto annexed.

Dated this *day of* 18 . A. B
Collector of

FORM No. 5 (*See* Section 12).

To

THE COLLECTOR OF THE DISTRICT OF

The humble petition of (*name of petitioner*) of (*address*).

SHEWETH—

That a Certificate No. for the sum of Rs. has been filed against your petitioner in your office under the provisions of section of Act of 1880 passed by the Lieutenant-Governor of Bengal in Council.

That your petitioner respectfully denies his liability to pay the said sum of Rs. (or, where the liability to pay part is admitted, denies his liability to pay more than Rs.), and this for the following reasons :—

That the facts above stated are true to the best of your petitioner's knowledge and belief.

Your petitioner therefore respectfully prays that the said Certificate may be set aside (*or* modified *or* varied).

N. T. W.—Reg. No. 3897G. —2,000—23-7-80.

ACT No. VIII OF 1880.

PASSED BY THE LIEUTENANT-GOVERNOR OF BENGAL IN COUNCIL.

(Received the assent of the Lieutenant-Governor on the 10th September 1880, and of the Governor-General on the 28th idem.)

An Act to provide against the spreading of certain Contagious and Infectious Diseases among Horses.

Preamble

WHEREAS it is expedient to provide against the spreading of certain contagious and infectious diseases among horses: It is hereby enacted as follows:—

Short title

1. This Act may be called "The Bengal Contagious Diseases (Animals) Act, 1880:"

Extent.

It applies to the Town of Calcutta as defined by Bengal Act IV of 1866, and to the Suburbs of the Town of Calcutta as defined by the notification of the 10th September 1877, and published in the *Calcutta Gazette* for the 26th September 1877;

Commencement.

and it shall come into force from the date on which it may be published in the *Calcutta Gazette* with the assent of the Governor-General.

Interpretation clause.

2. In this Act—

"Disease"

"Disease" means glanders, farcy, or any dangerous epidemic disease among horses, which the Lieutenant-Governor may from time to time, by an order published in the *Calcutta Gazette*, declare to be a disease for the purposes of this Act:

"Horse"

"Horse" includes ponies, asses, mules, and jennets:

Price one anna.

"Inspector of Police."

"Inspector of Police" includes any police officer not under the rank of an Inspector of Police:

"Section."

"Section" means a section of this Act:

"Veterinary Surgeon."

"Veterinary Surgeon" means a member of the Royal College of Veterinary Surgeons, or any veterinary practitioner appointed to be a Veterinary Surgeon for the purposes of this Act by the Lieutenant-Governor.

Owner of diseased horses to give information to the Police.

3. Every person having in his possession or under his charge any horse which he knows or has reason to believe to be affected with disease, shall as far as practicable keep such horse separate from horses not so affected, and shall send intimation of the fact to the officer in charge of the nearest police-station within twenty-four hours from his knowledge of the same, and in default of so doing, he shall be liable to a fine not exceeding five hundred rupees.

Penalty.

Police Officer to proceed on information.

4. On receiving this intimation, the officer in charge of the police-station shall have the horse examined by a Veterinary Surgeon, and if the Surgeon certifies that the animal is affected with disease, shall cause it to be forwarded to the hospital established under section 5, or if no such hospital has been established, to be slaughtered forthwith.

An Inspector of Police may exercise the powers of an officer in charge of a station under this section.

Government may make rules.

5. The Lieutenant-Governor may from time to time make, and when made, revoke, add to, and alter rules in relation to the following matters or any of them:—

(1)—For establishing and maintaining a hospital for the examination and detention of horses affected with disease;

(2)—For prescribing and realizing from the owner of any horse detained in such hospital a reasonable sum to meet the

expenses connected with the conveyance, detention, and disposal of the animal;

(3)—For determining a proper place for the burial of horses affected with disease;

(4)—For generally carrying out the provisions of this Act.

Notice of the making of any such rules shall be published in the *Calcutta Gazette*.

Expenses of hospital how to be defrayed

6. Whenever such hospital is established in Calcutta, the expenses of the same shall, so far as may be necessary, be a first charge on the surplus of the fees levied on the registration of hackney carriages under Bengal Act V of 1866.

Power of entry of Inspector of Police;

7. An Inspector of Police may at any time enter any place where he has reasonable grounds for supposing that any horse affected with disease is or has lately been, and may cause such horse, if found, to be dealt with in the manner laid down in section 4, and whether such horse be found in the place or not, may, upon the certificate of a Veterinary Surgeon, cause all articles that have been in contact with or used about any such horse to be burnt or otherwise destroyed.

The Inspector shall, if required, state in writing the grounds on which he has so entered.

If any person refuses admission to such Inspector, he shall be liable to a fine not exceeding five hundred rupees.

Who may take with him other officers and a Veterinary Surgeon.

8. An Inspector of Police entering any premises in accordance with the last preceding section, may take with him one or more Police Officers and any Veterinary Surgeon.

Owners of infected premises bound to cleanse them.

9. Every owner or person in charge of any place as aforesaid, shall be bound, if required by an Inspector of Police acting upon the certificate of a Veterinary Surgeon, to thorougly cleanse and disinfect the same, and on his failing to do so within

twenty-four hours from the requisition, the Inspector of Police shall cause the said place to be thoroughly cleansed and disinfected;

Expenses how recoverable.

And the expenses of so doing, if not paid by the owner or person in charge within seven days from the incurring of the same, may, with all costs, be recovered as a fine adjudged by any Magistrate exercising jurisdiction in the place.

Burial of diseased horses.

10. Every person having in his possession or under his charge any horse that has died of glanders, or has been slaughtered in consequence of being affected with glanders, shall cause the same to be buried as soon as possible in its skin, which shall be slashed before burial, and to be covered with a sufficient quantity of quicklime or other disinfectant, or to be disposed of in such other manner as the Lieutenant-Governor may direct, and in default of so doing, shall be liable to a fine not exceeding two hundred rupees.

Penalty for allowing diseased horses in the streets.

11. Whoever voluntarily or negligently causes or permits any horse affected with disease to be worked, driven, or led on any public road or street, except for the purpose of being taken to a Veterinary Surgeon or hospital for examination, or to be slaughtered in accordance with this Act, or voluntarily or negligently causes or permits any such horse to be turned loose or to stray or escape into any place whence such horse can escape into any public road or street or any private premises, shall be punished with imprisonment for a term which may extend to three months, or with a fine which may extend to five hundred rupees, or with both.

Penalty for vexatious entries, searches, and seizures.

12. An Inspector of Police, who vexatiously or frivolously enters or searches any place, seizes or detains any horse on the pretence that it is affected with disease,

shall be punished with imprisonment for a term which may

extend to three months, or with a fine which may extend to five hundred rupees, or with both.

No prosecution under this section shall be instituted after the expiry of two months from the date on which the offence has been committed.

Reward to Police Officers.

13. Whenever an offender is sentenced to pay a fine under this Act, the convicting Magistrate may direct that any portion, not exceeding one-half, shall, if realized, be paid to the Police Officer on whose information the offender has been convicted.

Power to extend Act.

14. The Lieutenant-Governor may, by an order published in the *Calcutta Gazette*, extend this Act to any town or place.

J. A. R.—Reg. No. 7535G.—2,000—28-10 80.

ACT No. IX OF 1880.

BENGAL CESS ACT, 1880.

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ACT No. IX OF 1880.

PASSED BY THE LIEUTENANT-GOVERNOR OF BENGAL IN COUNCIL.

(*Received the assent of the Lieutenant-Governor on the* 10*th September* 1880, *and of the Governor-General on the* 1*st October* 1880.)

An Act to amend and consolidate the Law relating to Rating for the Construction, Charges and Maintenance of District Communications and other Works of Public Utility, and of Provincial Public Works.

Preamble

WHEREAS it is expedient to amend and consolidate the law relating to rating for the construction, charges and maintenance of district roads and other means of communication, and of provincial public works, within the territories administered by the Lieutenant-Governor of Bengal, and to the levy of a road cess and a public works cess on immovable property situate therein, and to the constitution of local committees for the management of the proceeds of the said road cess, and also to provide for the construction and maintenance of other works of public utility out of the proceeds of the said road cess: It it hereby enacted as follows:—

PRELIMINARY.

Short title and Commencement.

1. This Act may be called "The Cess Act, 1880;" and it shall come into force from the date on which it may be published in the *Calcutta Gazette* with the assent of the Governor-General.

Extent.

2. This Act shall take effect at once in every district and part of a district in which Bengal Act X of 1871 (*an Act to provide for local rating for the construction and maintenance of roads and other means of*

communication). and Bengal Act II of 1877 *(an Act to provide for the levy of a cess for the construction charges and maintenance of provincial public works)* may be in force on the date of the commencement of this Act ;

The Lieutenant-Governor may, by notification in the *Calcutta Gazette*, extend its provisions to any other district or part of a district situate in the territories for the time being administered by him, and this Act shall take effect accordingly therein from the date specified in such notification ;

Proviso.

Provided that nothing herein contained shall be deemed to affect any immovable property within the limits of the ordinary original jurisdiction of the High Court of Judicature at Fort William in Bengal, or within the limits of any first or second class municipality under the Bengal Municipal Act, 1876.

Power to exempt districts from operation of Act

The Lieutenant-Governor may, by notification in the *Calcutta Gazette*, exempt any district or part of a district, or any estate or tenure, from the operation of this Act, or from the operation of so much thereof as relates to the road cess, or as relates to the public works cess, and may at any time, by a similar notification, revoke such exemption.

Repeal of District Road Cess Act, 1871, and Provincial Public Works Act, 1877.

3. The said Bengal Act X of 1871 and the said Bengal Act II of 1877 are hereby repealed ; but this repeal shall not affect the past operation of such Acts, or anything duly done or suffered, or any right, privilege, obligation, or liability acquired, accrued, or incurred thereunder ;

And all rules, orders, appointments, and valuations in force at the commencement of this Act which were made under the said Acts, shall, so for as they are consistent with this Act, be deemed to have been made under this Act;

And all cesses which were imposed under the said Acts shall be deemed to have been imposed under this Act, and every sum due to the Collector in respect of arrears of cess, of expenses incurred, of fees or costs payable, of notices served, or of fines

imposed under either of the said Acts, shall be deemed to be due on such accounts under this Act;

And all cesses so imposed and every sum so due may be levied as herein provided.

Interpretation-clause.

4. In this Act, unless there be something repugnant in the subject or context—

"Annual value of land, &c."

"Annual value of any land, estate or tenure" means the total revenue or rent which is payable, or if no revenue or rent is actually payable, would on a reasonable assessment be payable during the year by all the cultivating ryots of such land, estate, or tenure, or by other persons in the actual use and occupation thereof:

"Commissioner"

"Commissioner" means the Commissioner of the Division:

"Cultivating ryot."

"Cultivating ryot" means a person cultivating land and paying rent therefor not exceeding one hundred rupees per annum:

Explanation.—When rent is payable in kind, the money value thereof shall, for the purposes of this Act, be taken to be the annual value of the landlord's share of the crop calculated on an average of the three years next preceding any valuation or revaluation under this Act:

"District."

"District" means the local area to which a Collector is appointed, and no lands situate beyond the limits of such local area shall be deemed to form part of a district by reason of their forming part of an estate paying revenue to the Collector thereof:

"Estate."

"Estate" means (1) land included under one entry in the general registers of revenue-paying lands and of revenue-fee lands prepared and maintained by the Collector of a district under the "Land Registration Act, 1876," or any similar law for the time being in force;

(2) any land other than the holding of a cultivating ryot, the revenue or rent of which may be payable directly to the Collector or any person specially appointed by him to collect the same:

(3) any land acquired under any rules issued by, or under authority of, Government for the sale, grant, lease or clearance of waste lands:

"Holder of an estate or tenure" means all or any of the holders thereof, and where two or more persons are jointly holders thereof; they shall be jointly and severally liable under this Act:

"Holder of an estate or tenure"

"Holding" means the land held by a cultivating ryot:

"Holding."

"Immovable property" includes lands and all benefits to arise out of land and things attached to the earth, or permanently fastened to anything which is attached to the earth, but does not include crops of any kind, or houses, shops or other buildings:

"Immovable property."

"Land" means land which is cultivated, uncultivated or covered with water, and does not include houses or buildings:

"Land."

"Part," "Chapter," and "Section" mean respectively a part, chapter, and section of this Act:

"Part," "Chapter," and "Section"

"Schedule" means a schedule to this Act annexed, and every such schedule shall be read as part of this Act:

"Schedule"

"Tenure" includes every interest in land, whether rent-paying or not, save and except an estate as above defined, and save and except the interest of a cultivating ryot:

"Tenure."

"The Collector" includes any person specially invested with the powers of a Collector for the purposes of this Act, and means—

"The Collector."

I.—When used in reference to revenue-paying estates and lands comprised therein, to all proceedings connected therewith, and to the assessment and levy of cesses in respect thereof,

the Collector or other similar officer on whose revenue-roll such estates are borne

II.—When used in reference to revenue-free estates and lands comprised therein, to all proceedings connected therewith, and to the assessment and levy of cesses in respect thereof,

the Collector or other similar officer on whose general register of revenue-free lands such estates are borne:

"The Collector of the district" includes any person specially invested with the powers of a Collector for the purposes of this Act, and means the officer in charge of the revenue administration of a district:

"The Collector of the district."

"The Committee" means the District Road Committee of any district:

"The Committee."

"Year" means the cess year as determined by the Lieutenant-Governer under section 11.

"Year."

PART I.

CHAPTER I.—*Imposition and Application of the Cesses.*

5. From and after the commencement of this Act in any district or part of a district all immovable property situate therein, except as otherwise in sections 2 and 8 provided, shall be liable to the payment of a road cess and a public works cess.

All immovable property to be liable to a road cess and public works cess.

6. The road cess and the public works cess shall be assessed on the annual value of lands and on the annual net profits from mines, quarries, tramways, railways, and other immovable property, ascertained respectively as in this Act prescribed;

Cesses how to be assessed.

and the rates at which such cesses respectively shall be levied for each year shall be determined for such year in the manner in this Act prescribed;

Provided that the rate at which each such cess shall be levied for any one year shall not exceed the rate of one-half anna on each rupee of such annual value and annual net profits respectively.

Public revenues not liable for more road cess than has been paid to Collector by persons liable.

7. Nothing in this Act contained shall be deemed to require the payment by the Lieutenant-Governor of Bengal, from the public revenues, of any sum as road cess in excess of such sums as may have been paid as such cess to the Collector by persons liable to pay the same.

Government and guaranteed railways not liable to the cesses without consent of Governor-General in Council.

8. No railway or tramway, the property of the Government of India, and no railway or tramway of which the dividend is guaranteed by Her Majesty's Secretary of State for India in Council, or by the Governor-General of India in Council, or by the Lieutenant-Governor of Bengal, shall be liable to road cess or public works cess under the provisions of this Act without the previous consent of the Governor-General of India in Council.

Application of proceeds of road cess.

9. The proceeds of the road cess in each district shall be paid into the District Road Fund of such district, as hereinafter provided, and, together with other assets of such fund, shall be applied to the purposes mentioned in section 111.

Application of proceeds of public works cess.

10. The proceeds of the public works cess shall be paid into the public treasury, and shall be applied (1) to the payment of such contributions to the District Road Fund as the Lieutenant-Governor may think proper in consideration of the said cess being assessed and collected jointly with the road cess by establishments paid from the District Road Fund; and (2) to the construction charges and maintenance of Provincial Public Works, and to the payment of interest on capital which may have been expended, or which may hereafter be expended, on such works in such manner as the Lieutenant-Governor may direct.

Power to fix cess year.

11. The Lieutenant-Governor shall, by an order published in the *Calcutta Gazette*, fix the date from which the cesses leviable under this Act in any district or part of a district shall take effect therein, and may

fix and from time to time alter the date from which the cess year shall run in any district or part thereof.

PART II.

MODE OF ASSESSMENT.

CHAPTER II.—*Valuation of Lands.*

Lieutenant-Governor may order valuation.

12 Upon the commencement of this Act in any district or part of a district the Lieutenant-Governor may order that a valuation shall be made of such district or part of a district;

and revaluation.

and from time to time after the expiration of the term of five years from the beginning of the year in which the levy of the cesses took effect in accordance with any such valuation, or with any revaluation as hereafter provided in this section, or at any time within twelve months previous to the expiration of such term,

the Lieutenant-Governor may, if he think fit, order that a revaluation shall be made of any such district or part of a district, and such revaluation shall take effect from the beginning of such year as the Lieutenant-Governor may direct.

After five years holder of estate or tenure may apply to Collector for revaluation.

13. Whenever the term of five years shall have expired from the beginning of the year in which the levy of the cesses took effect in any estate or tenure in accordance with any valuation under this Act or Bengal Act X of 1871, the holder of any such estate or tenure may apply to the Collector to revalue his estate or tenure, and for such purpose shall lodge in the office of the Collector returns in the form in Schedule (A) contained; and thereupon the Collector shall proceed to revalue such estate or tenure, and if he make any alteration in the valuation of any such tenure, shall give notice of such alteration to the holder of the estate or superior tenure in which such tenure is included, and shall alter the valuation of such estate or superior tenure accordingly;

Provided that no revaluation or reduction of the amount of cesses previously payable in respect of any estate or tenure, in

consequence of a revaluation under this section, shall take effect until the beginning of the year commencing next after such revaluation, unless the application for revaluation shall have been made, and the necessary returns lodged in the Collector's office within three months after the beginning of a year, in which case such revaluation and reduction, if any, shall take effect from the commencement of such year.

Proclamation to make return of lands to be issued.

14. Whenever the Lieutenant-Governor has ordered that a valuation or a revaluation of any district or part of a district shall be made for the purposes of this Act, the Collector of the district shall cause a proclamation to be issued requiring every holder of an estate or tenure which is liable to pay an annual amount of revenue or an annual amount of rent exceeding one hundred rupees, and every holder of a revenue-free estate or rent-free tenure the gross annual rental of which exceeds one hundred rupees, severally to lodge at the office of such Collector within one month a return of all lands comprised in his estate or tenure in the form in Schedule (A) contained, giving the particulars in such form set forth.

Publication of proclamation.

The Collector of the district shall cause such proclamation to be published by affixing a copy thereof in some conspicuous place in the office of such Collector, in every civil court, in every police-station, and in the office of every sub-divisional officer within the district, and in any other manner which the Lieutenant-Governor may from time to time direct.

Revaluation may be of particular estates or tenures only.

15. At any time at which the Lieutenant-Governor might order a revaluation of a district or part of a district to be made as provided by section 12, he may, if he think fit, instead of so ordering, make an order that particular estates or tenures only in such district or part of a district shall be revalued.

Notice to lodge returns.

16. Whenever any proclamation has been published, as mentioned in section 14, in any district, and whenever the Lieutenant-Governor has

made an order, under the last preceding section, that a revaluation of particular estates and tenures only shall be made, the Collector shall cause a notice to be served in respect of every estate and tenure which is to be valued or revalued, and in respect of which no return shall have been lodged in accordance with the requirement of such proclamation, requiring every holder of such estate or tenure severally to lodge at the office of the Collector the return mentioned in section 14; and shall also cause a similar notice to be served in respect of every tenure included in any such estate or tenure which may have been named in any return lodged in pursuance of the provisions of this Act, or of Bengal Act X of 1871, either for the purposes of the valuation or revaluation then contemplated, or for the purposes of any previous valuation or revaluation, or of which the existence may in any other way have come to his knowledge.

Form of notice and time for lodging returns.

17. The notice mentioned in the last preceding section shall be in the form No. I in Schedule (B) contained, or in the form No. II in the said Schedule contained, as the case may be, and shall require every holder of the estate or tenure severally to lodge the return within the time specified below, viz.—

In the case of Revenue-paying Estates and Rent-paying Tenures.

If the return relate to an estate or tenure which is liable to the payment of annual revenue or of rent not exceeding Rs. 500, or to any share or interest in such estate or tenure.	Within six weeks of the service of the notice.
If the return relate to any other estate or tenure, or to any share or interest therein.	Within three months of the service of the notice.

In the case of Revenue-free Estates and Rent-free Tenures.

If the return relate to any estate or tenure of which the gross annual rental does not exceed Rs. 500, or to any share or interest in such estate or tenure.	Within six weeks of the service of the notice.
If the return relate to any other estate or tenure, or to any share or interest therein.	Within three months of the service of the notice.

The Collector may in his discretion extend the time allowed for lodging any such return.

Penalty for omitting to make return

18. All holders of estates or tenures in respect of which such notice has been served who shall, without sufficient cause being shown to the satisfaction of the Collector, refuse or omit to lodge the required return in the office of such Collector within the time allowed by such notice in respect of the estate or tenure which they hold, or within any extended time which may have been allowed by the Collector for lodging such return, shall be severally liable to a fine which may extend to fifty rupees for every day after the expiration of such time or extended time until such return is furnished, or until the value of the lands comprised in their respective estates and tenures shall have been otherwise ascertained and determined by the Collector as hereinafter provided

The amount of such fine accruing due from time to time may be levied by the Collector as provided in section 98 or 99, and the fact of an appeal against such fine being pending shall not avail to prevent the levy of any such fine pending the disposal of the appeal, unless the Commissioner shall otherwise direct.

Whenever the amount levied in respect of any such fine exceeds five hundred rupees, the Collector shall report the case specially to the Commissioner; and no further levy for such default shall be made otherwise than by authority of the Commissioner.

No rent to be recovered till return is made

19. From and after the expiry of the time allowed by the notice, or of any extended time under the provisions of section 17, every holder of an estate or tenure in respect of which such notice has been served shall be precluded from suing for or recovering rent for any land or tenure situate in any estate or tenure in respect of which no return has been lodged as aforesaid.

The Collector may send a list to the civil court of all such holders so making default in lodging returns as aforesaid, and such court shall take judicial notice of the same.

Whenever the required return is lodged in respect of any estate or tenure, or whenever the valuation of any such estate or

tenure has been otherwise completed, the disability imposed on the holder thereof by this section shall cease; and if such estate or tenure shall have been included in any list as aforesaid, the Collector shall forthwith give notice to the civil court of the cessation of such disability.

No rent to be recovered for land, &c, not mentioned in return.

20. Every holder of an estate or tenure in respect of which a return has been made as required by this Chapter shall be precluded from suing for or recovering—

(*a*) any rent whatsoever for any land, holding or tenure forming part of the estate or tenure to which such return relates, but which has not been mentioned in such return, unless it be proved that the holding or tenure for the rent of which the rent is claimed was created subsequently to the lodging of such return;

(*b*) rent at any higher rate than is mentioned in such return for any land, holding or tenure included in such return, unless it be proved that the rent of such land or tenure has been lawfully enhanced subsequently to the lodging of such return;

Proviso.

Provided that the Collector may at his discretion, at any time within six months from the presentation of any return made under this Part, receive a petition correcting any such return;

and on the acceptance of such petition may make such correction in the valuation of the estate or tenure as may be required;

and as soon as the person in respect of whose estate or tenure the return and valuation have been so corrected shall have paid in all sums due by him as road cess and public works cess in accordance with such corrected valuation, and not otherwise, such person may recover such rent as may be due to him on any tenure or land included in the return of such estate or tenure at any rate not being in excess of the rate shown in the corrected return as payable in respect of such tenure or land.

Such notices as the Collector may direct shall be served upon the parties affected by such petition at the expense of the person lodging the return as aforesaid.

If returns not furnished, Collector to make valuation.

21. If no return shall have been lodged in respect of any lands for which notice under section 16 has been issued, the Collector may, after the expiration of the time allowed by the notice, or of such extended time as is mentioned in section 17, ascertain and fix by such ways and means as to him shall seem expedient, the annual value of any estate, tenure or lands mentioned in such notice; and all expenses incurred in making such valuation may be recovered with all costs of recovery thereof as provided in sections 98 and 99.

After conviction of making false returns, Collector may make valuation.

22. Whenever the maker of any return under this Act has been convicted on a prosecution under section 94 of making a false return relating to any lands, the Collector may, by such ways and means as to him shall seem expedient, ascertain and fix the annual value of such lands;

and the expense of such valuation may be recovered from the maker of such return as provided in sections 98 and 99.

In certain cases of incorrect returns, Collector to make valuation whether prosecution be instituted or not.

23. Whenever the Collector may deem that any return lodged relating to lands for which no rent is payable by cultivating ryots to the person making such return is untrue or incorrect, he may, whether any prosecution as mentioned in section 94 shall have been instituted or not, by such ways and means as to him shall seem expedient, ascertain and fix the annual value of such lands; and in case the annual value of such lands so determined by him shall exceed by one-fifth the value stated in such return, the expense of such valuation may be recovered from the person by whom such return was lodged, as provided in sections 98 and 99, and in all other cases the said expense shall be borne by the District Road Fund.

Person returned as cultivating ryot may be served with notice.

24. The Collector may, whenever he may think fit, cause a notice in the form No. I in Schedule (B) contained to be served on any person holding any lands or possessing any interest therein, although such person may have been mentioned in any

return as a cultivating ryot; and thereupon such person shall be bound to make a return of the annual value of such lands within one month from the service of such notice in the form in Schedule (A) contained, and the provisions of sections 17 and 18 regarding extension of time for lodging a return and regarding fines respectively shall be applicable to such person.

If no return made, Collector may ascertain annual value of lands.

25. If no return is made by any person on whom a notice has been served as provided in the last preceding section, the Collector may proceed by such ways and means as to him shall seem expedient to ascertain the annual value of the lands held by such person; and in case it appears that such annual value is greater than the rent paid by such person, the expense of such valuation shall be borne by such person and may be recovered with all costs of recovery thereof as provided in sections 98 and 99, but in all other cases shall be borne by the District Road Fund.

Collector may correct classification in returns.

26. If it shall appear to the Collector that any person on whom a notice has been served under section 24 has been wrongly classed in the return as a cultivating ryot, the Collector may direct that the entry be corrected and that such person be classed as a tenure-holder;

and thereupon such person shall be deemed to be a tenure-holder for the purposes of the assessment and levy of the cesses in respect of the lands held by him.

Summary valuation of small revenue-paying estates and tenures.

27. Whenever the revenue annually payable in respect of any estate, or the rent annually payable in respect of any tenure does not exceed the sum of one hundred rupees, the Collector may without issuing any notice for such estate or tenure—

(*a*) in any case, determine the annual value of the land comprised therein to be in a permanently settled estate or tenure, a sum not exceeding three times, and in a temporarily settled estate or tenure, a sum not exceeding twice the amount of the annual revenue or rent payable therefore; or

(*b*) when the area of the said estate or tenure has been ascertained, determine the annual value of such estate or tenure to be at such rate per acre as to him shall seem fit.

Summary valuation of small revenue-free estates and rent-free tenures of which the area has been ascertained.

28. When the area of any revenue-free estates or rent-free tenure, the gross rental of which does not exceed, or is not estimated by the Collector to exceed, the sum of one hundred rupees has been ascertained, the Collector may, without issuing any notice for such estate or tenure, determine the annual value of such estate or tenure to be at such rate per acre as to him may seem fit.

Computation of annual value of land comprised in a subordinate tenure in a summarily valued estate or tenure.

29. When the land contained in any estate or tenure has been summarily valued by the Collector in the manner provided by clause (*a*) of section 27, the annual value of any portion of such land which is comprised within a tenure subordinate to such estate or tenure shall be determined according to the following rules:—

(1)—When the subordinate tenure comprises the whole of the estate or superior tenure, the annual value of the subordinate tenure shall be taken to be the same as that of the estate or superior tenure.

Example.—An estate paying a revenue of Rs. 80 is summarily valued by the Collector under clause (*a*) of section 27 at Rs 200. The whole estate is let in patni for a rent of Rs. 120. The annual value of the patni tenure will be Rs. 200.

(2)—When the subordinate tenure comprises a part only of the land constituting the estate or superior tenure—

(*a*) The difference between the annual value of the estate or superior tenure, and the revenue or rent payable in respect of such estate or superior tenure shall first be ascertained;

(*b*) Next, the ratio which such difference bears to such revenue or rent shall be ascertained;

(*c*) Then the amount which bears the same ratio to the rent payable in respect of the subordinate tenure shall be ascertained;

(*d*) Half of the amount so ascertained shall be added to the rent payable in respect of the subordinate tenure, and

the result shall be taken to be the annual value of the subordinate tenure.

Example A.—An estate paying revenue of Rs. 60 is summarily valued by the Collector under clause (*a*) of section 27 at Rs. 100. A part only of the estate is let in patni for a rent of Rs. 37-8.

The difference between the annual value of the estate (Rs. 100) and the revenue paid in respect of it (Rs. 60) is Rs. 40. This difference bears a ratio of two-thirds to this revenue (Rs 60).

The amount which bears the same ratio (two-thirds) to the rent payable in respect of the patni (Rs. 37-8) is Rs. 25;

add half of Rs. 25 to the rent payable in respect of the patni tenure, and the result (Rs. 37-8+Rs. 12-8=) Rs. 50 will be the annual value of the patni tenure.

Example B.—Within the patni tenure paying a rent of Rs. 37-8, as in example A, is a darpatni tenure paying a rent of Rs. 27.

The difference between the annual value of the patni tenure ascertained as above (Rs. 50) and the rent payable in respect of the patni (Rs. 37-8,) is Rs. 12-8, which bears a rate of one-third to the said rent.

The amount which bears the same ratio (one-third) to the rent payable in respect of the darpatni (Rs. 27) is Rs. 9;

add half of Rs. 9 to the rent payable in respect of the darpatni, and the result (Rs. 27+Rs. 4-8=) Rs. 31-8 will be the annual value of the darpatni tenure.

When such land may be valued according to rate per acre.

30. When the land contained in any estate or tenure has been summarily valued according to a rate per acre, under clause (*b*) of section 27, or under section 28, the annual value of the the land comprised in any subordinate tenure shall be taken at the same rate per acre as that of the estate or superior tenure.

Holder of summarily valued estate or tenure may lodge return.

31. The holder of any estate or tenure which has been summarily valued under section 27 or 28 may, within one month from the posting of the valuation roll in respect thereof under section 35, lodge a return in the form in Schedule (A) contained in regard to such estate or tenure, and thereupon such return shall be deemed to be a return made as required by section 16 and shall be dealt with accordingly.

32. Instead of proceeding to value any estate or tenure summarily under the provisions of section 27 or 28, the Collector may, if he think fit, cause a notice to be served in respect of any such estate or tenure in the form No. I in Schedule (B) contained, or in the form No. II in the said Schedule contained, as the case may be, and thereupon all the provisions of this Part shall apply in the same way as they would have applied if the annual Government revenue or rent payable in respect of such estate or tenure had exceeded one hundred rupees.

Collector may value small estate or tenure by regular process.

Lands used for Tea, Coffee, or Cinchona.

33. In the case of lands acquired under any rules issued by, or under the authority of, the Government for the sale, lease, grant or clearance of waste lands, or held directly from Government, and used for the cultivation of tea, coffee or cinchona, the Collector shall, in lieu of the notice prescribed by section 16, cause a notice to be served calling on the holder of such lands to lodge within two months of the service of such notice, a return in the form in Schedule (C) contained, giving the particulars in such form set forth; and the annual value of such lands shall be fixed at ten rupees in respect of every acre therein entered as cultivated, unless the Board of Revenue shall in any particular case prescribe a lower rate. The provisions of sections 18 and 21 shall apply to all lands in respect of which a notice has been issued under this section.

Return of plantations, &c.

Publication of Valuation Rolls and Duration of Valuations.

34. Whenever any valuation or revaluation is made under this Part, the Collector shall cause to be prepared from the returns furnished to him and from the valuations made by him in accordance with this Act a valuation roll of each estate within his district and of the tenures therein comprised, noting thereon for each estate the amount of revenue annually payable to Government on which the deduction specified in section 41 is to be calculated

Valuation rolls to be prepared.

On the application of any holder of an estate or tenure or holding, and on payment of such copying fee as the Board of Revenue shall from time to time determine, the Collector shall cause to be furnished to such holder a copy or corrected copy of so much of any such returns, and of any such roll as relates to the lands included within his estate, tenure or holding.

Publication of rolls.

35. On the completion of every roll prescribed under this Part, the Collector shall cause a copy thereof to be posted up at the mâl cutcherry of the estate to which such roll refers, and shall cause extracts of such portions of any such roll as refer to any tenure to be posted up at the mâl cutcherry of such tenure;

Provided that, if no such mâl cutcherry be found, such roll and such extracts shall be posted up at some conspicuous places on the estate and tenures respectively to which they refer, and that if such estate or tenure cannot be found, such roll and such extracts shall be posted at some conspicuous place in any village in which such estate or tenure is believed to be situate.

To be attested by two persons.

The person who is entrusted with the publication of any such return shall obtain an acknowledgment in writing signed by two persons who may be either respectable residents of the neighbourhood, or chowkidars, or other officers of Government, to the effect that such return was duly published on the spot, and shall give in such acknowledgment to the Collector.

Valuation and revaluation to be in force for five years

36. Except as otherwise in this Part expressly provided, every valuation and revaluation made under this Chapter shall remain in force for the term of five years from the date fixed by the Lieutenant-Governor under section 12 as the date from which the cess leviable in pursuance thereof shall take effect, and thereafter, until another revaluation and assessment in substitution therefor shall have been ordered and completed.

Collector may reduce valuation,

37. Nothing in section 36 contained shall be held to debar the Collector, with the sanction of the Board of Revenue from making at any time any

reduction which he may think fit in the valuation of any estate or tenure;

or from making a valuation of and assessing and levying cess under the rules laid down in this Part upon any estate or tenure which for any reason whatever has been omitted from the valuations and assessments for the time being in force, or which was not in existence when such valuation or assessment was made.

and may value and assess omitted and newly-found estates and tenures.

CHAPTER III.—*Rating and Levy of the Cesses.*

38. The road cess for each year shall be assessed and levied in each district as provided in section 6, and, subject to the maximum rate in that section mentioned, at such rate as may be determined for such year by the Committee of such district with the approval of the Commissioner under section 150 or 151, or with the approval of the Lieutenant-Governor under section 153, as the case may be, or at such rate as the Lieutenant-Governor may order under section 153.

Rate at which road cess shall be levied, how to be fixed.

39. The public works cess for each year shall be assessed and levied in each district as provided in section 6, and, subject to the maximum rate in that section mentioned, at such rate as the Lieutenant-Governor may determine for such year.

Rate at which public works cess shall be levied, how to be fixed.

40. When the rate of road cess and public works cess to be levied in any district shall have been determined for any year and published in the *Calcutta Gazette* as provided in section 155, the Collector of the district

Notice showing amount of cess payable to be served on zemindars.

shall cause the rate so determined to be published by affixing a notification in some conspicuous place in the office of the said Collector, in every civil court, in every police-station, and in the office of every sub-divisional officer within the district,

and shall cause such rate to be proclaimed by beat of drum throughout the district,

and shall cause to be served on the holder of every estate within the district a notice showing the amount of road cess and public works cess payable in respect of his estate, and specifying the date from which such road cess and public works cess will take effect;

Provided that it shall not be necessary to serve such notice when no change has been made in the valuation of the estate or in the rate of road cess or public works cess since the issue of the last notice under this section.

41. Except as otherwise in this Act provided—

Mode of payment of road cess and public works cess by holder of estate

(1)—Every holder of an estate shall yearly pay to the Collector the entire amount of the road cess and public works cess calculated on the annual value of the lands comprised in such estate, at the rate or rates which may have been determined for such cesses respectively for the year as in this Act provided, less a deduction to be calculated at one-half of the said rates for every rupee of the revenue entered in the valuation roll of such estate as payable in respect thereof;

By holder of tenure

(2)—Every holder of a tenure shall yearly pay to the holder of the estate or tenure within which the land held by him is included, the entire amount of the road cess and public works cess calculated on the annual value of the land comprised in his tenure at the rate or rates which may have been determined for such cesses respectively for the year as in this Act provided, less a deduction to be calculated at one-half of the said rates for every rupee of the rent payable by him for such tenure;

By cultivating ryot

(3)—Every cultivating ryot shall pay to the person to whom his rent is payable one-half of the said road cess and public works cess calculated at the said rate or rates respectively upon the rent payable by him, or upon the annual value ascertained under the provisions of section 24 or 25 of the land held by him

Time of payment by holder of an estate.

42. (1)—Every holder of a revenue-paying estate shall pay the amount of road cess and public works cess due by him in equal instalments on the several days fixed for the payment of the instalments of revenue due in respect of his estate, or, if such revenue be payable in one annual sum, then on the day fixed for the payment of such sum.

(2)—Every holder of a revenue-free estate shall pay the amount of road cess and public works cess due by him in two equal instalments or in one annual payment upon such days or day as shall be for that purpose appointed by any order of the Lieutenant Governor.

By tenure-holder and ryot

(3)—Every holder of a rent-paying tenure and every cultivating ryot shall pay the amount of road cess and public works cess due by him in instalments in the proportion of the instalments of rent payable in respect of the tenure or holding of such tenure-holder or ryot;

Provided that in cases in which, according to local usage or to the terms of any agreement, no part of such rent falls due before the end of the year on account of which it is payable, the tenure-holder or ryot shall pay the amount of road cess and public works cess due by him in two equal instalments upon such days as shall be for that purpose appointed by any order of the Lieutenant-Governor.

Distribution of valuation in case of partition.

43. In case of partition of an estate being effected under Regulation XIX of 1814, or Bengal Act VIII of 1876, or any similar Act, after valuation of such estate and while such valuation remains in force, the total valuation of the original estate shall be distributed proportionately under the order of the Collector over the newly formed estates, whereupon the newly-formed estates shall, for the purposes of this Act, take the place of the original estate, the liability to pay cess in respect of each newly-formed estate being separate and distinct from the liability to pay cess in respect of any other of such newly-formed estates.

Such separate liability shall take effect from the same date as the separate liability of the newly-formed estates respectively in respect of land-revenue.

Procedure to be followed when there is a partition

The procedure prescribed by sections 34 and 35 shall be followed whenever a redistribution of the valuation is made in consequence of a partition as mentioned in the last preceding section.

Effect of opening separate account under Act XI of 1859 or Act VII of 1876.

44. When a recorded sharer of a joint revenue-paying estate has opened a separate account under Act XI of 1859, or under section 70 of Bengal Act VII of 1876, or any similar law for the time being in force for the regulation of the opening and maintaining of such separate accounts, he shall be entitled, in regard to the payment and realization of road cess and public works cess under this Act, to all the advantages of separate liability enjoyed by him under the said Act XI of 1859, and Bengal Act VII of 1876, in regard to the payment and realization of revenue, and shall be entitled to separate assessment and to the issue of separate notices under this Act from the date on which such advantages shall take effect in respect of the demand of Government revenue.

(2)—Whenever any such separate account is opened after the valuation of an estate, and while such valuation remains in force, the Collector shall issue a notice on the holders of the shares severally, in respect of which the accounts are to be kept separately, informing them that unless any objection is preferred to the Collector within one month of the service of such notice, the amount of the cesses which the whole estate is liable to pay according to the existing valuation will, from the date on which such separate accounts were opened, be apportioned among such shares severally in proportion to the amount of Government revenue for the payment of which each such share is entered in the separate accounts as being liable. Such notice shall specify such proportionate amount.

(3)—If no such objection be preferred within the time specified, such proportionate amount shall be the amount of the cesses for

which the respective holders of such several shares are primarily liable as mentioned in section 13 of Act XI of 1859, subject however, to the general responsibility of the holders of the entire estate as mentioned in section 14 of the said Act, if the amount of the cesses due on account of any such share cannot be recovered as provided in sections 98 and 99 of this Act from the holders of such share.

(4)—If any such objection shall be preferred as aforesaid, the total amount of the cesses for which the whole estate is liable according to the existing valuation shall be apportioned among the several shares in respect of which such separate accounts are opened in proportion to the annual value of such shares respectively under such rules or special instructions, not being inconsistent with this Act, as may be issued by the Board of Revenue; and the holders of such several shares shall be primarily liable as aforesaid for the payment of the amount of the cesses so apportioned on their shares respectively.

Penalty for default of payment of instalments

45. If any instalment of road cess or public works cess or part thereof payable to the Collector shall not be paid within fifteen days from the date on which the same becomes due, the amount of such instalment or part thereof may be recovered at any time within three years after it became due, with interest at the rate of twelve per centum per annum calculated from the date on which such instalment became due, and with all costs of recovering the same.

With permission of the Lieutenant-Governor Collector may keep separate account of cesses payable by registered holders of revenue-free estates.

46. (1)—In any district to which the Lieutenant-Governor may specially order that the provisions of this section shall be extended, it shall be lawful for the Collector to keep a separate account in respect of the amount of cesses payable and paid by any holder of a revenue-free estate who is recorded in Part I of the Collector's general register of revenue-free lands as proprietor or manager of any specified share or interest in any revenue-free property.

(2)—Such separate account shall be opened and kept under such rules as to the levy of fees and other matters, and subject to

such conditions and in such manner as the Board of Revenue may from time to time prescribe, and the Board of Revenue may at any time order that any separate account which has been so opened shall be closed from such time as they may direct, and no longer kept as a separate account.

(3)—As long as any separate account shall remain open as provided in the preceding section, and no longer, the joint liability of the holders of such revenue-free estate for payment of the entire amount payable in respect of such estate shall cease; and the Collector shall recover the amount of cess or other demand due in respect of each share or interest for which an account has been so separately kept from the holder or holders of such share or interest only; and, if the Collector shall think fit to proceed under section 99, he shall take action under that section against the share or interest only in respect of which the sum demanded is due and the rents thereof.

Recovery by holders of estates or tenures.

47. Every holder of an estate or tenure to whom any sum may be payable under the provisions of this Act may recover the same with interest at the rate of twelve and half per centum per annum in the same manner and under the same penalties as if the same were arrears of rent due to him.

Recovery from co-sharers.

48. Any shareholder in an estate or tenure who may have paid the road cess or public works cess payable in respect of such estate, tenure or any part thereof in excess of the amount proportionate to his own interest in such estate or tenure, may recover from his co-sharers such sums as he may have paid on account of their respective shares and interests, in the same manner and under similar penalties, or may take credit for such sums in any adjustment of accounts between himself and his co-sharers.

Recovery by recorded shareholders from their co-sharers by certificate process.

49. Whenever any shareholder in an estate who is recorded in the general register of revenue-paying and revenue-free lands maintained by the Collector, or whenever any shareholder in an estate the extent of whose share or

interest in such estate is recorded in any other register kept up by the Collector of lands paying revenue or rent to the Collector direct, shall have paid the road cess or public works cess payable in respect of such estate, or any part thereof in excess of the amount proportionate to his own interest in such estate, he may, within fifteen days of such payment being made, move the Collector to make a certificate as provided by any law for the time being in force for the recovery of public demands, specifying the amount which has been paid in by such shareholder as cess in respect of the recorded share or interest of any other shareholder in the estate;

and thereupon such Collector may if he think fit make such certificate, and such certifiicate shall have the same effect as a certificate made for the recovery of a public demand; and the same notices shall be issued and the same proceedings may be taken thereon by the Collector as in case of such certificate;

Provided that the person in whose favour the certificate has been made shall be deemed to be the decree-holder for the sum mentioned in the certificate; and all proceedings taken by the Collector for the recovery of the sums mentioned in the certificate shall be taken at the instance of the person in whose favour the certificate has been made and at his cost, and on his responsibility, and not otherwise;

Provided also that if any person against whom such certificate has been made shall object that the amount of the cesses for the recovery of which the certificate has been made is greater than the amount which the applicant for the certificate would recover from such person in a civil court as being equitably payable in respect of such person's share or interest in the estate, and if in the opinion of the Collector there is probable ground for such objection, the Collector may, if he see fit, cancel such certificate, and leave the applicant to his remedy in the civil court.

CHAPTER IV.—*Valuation and Assessment of Lands held Rent-free and Payment and Recovery of Cess in respect thereof.*

Rent-free lands in what estates or tenures to be included for the purposes of this Act.

50. All lands held without payment of rent other than lands mentioned in section 33, and other than estates entered on the General Register of revenue-free lands of the district, shall, for the purposes of this Act, be deemed to form a part of any tenure within the local boundaries of which they are contained; and if they are not contained within the local boundaries of any tenure, then to form a part of any estate within the local boundaries of which they are contained; and if they are not contained within the local boundaries of any estate, then to form a part of the estate in which they were included at the original settlement of such estate; and if there be any doubt as to the estate in which they were so included, then to form a part of such conterminous estate as the Collector, in whose district such conterminous estate is situate, shall by an order under his seal appoint.

Holders of estates and tenures bound to return rent-free lands, and to pay cess at half rates for such lands included therein.

51. Every holder of an estate or tenure who is required by this Act to submit a return in the form in Schedule (A) contained, shall be bound to enter in such return all lands of the nature of those specified in section 50 according to the tenor thereof; and shall be bound to pay road cess and public works cess on the annual value of such lands at one-half of the rates fixed under this Act for the levy of such cesses respectively in the district generally for the year.

Notice and extracts of valuation roll to be published by Collector in respect of such rent-free lands.

52. Whenever any lands held rent-free shall have been included in the return of any estate or tenure as provided in the last preceding section, the Collector shall, on publication of the valuation roll of such estate or tenure as provided in section 35, cause to be published a notice in the form in Schedule (D) contained, to which notice shall be annexed such extracts from the valuation roll of such estate or tenure as relate to such lands.

Such publication may be lawfully made by affixing one copy of such notice and extracts at some conspicuous place in every village within which any such lands are situate,

by depositing another copy of the same at any police-station, registration office or other Government office in the neighbourhood for the inspection of all concerned,

and by proclamation as herein next provided.

The proclamation shall be made by beat of drum throughout every such village, and shall be to the effect that such extracts have been so affixed and deposited, and that the owners and holders of such lands are required to inform themselves, by inspection of such extracts of the valuation put upon their lands, and to pay yearly to the holder of the estate or tenure in the return of which such lands are included, the cesses which shall be payable in respect of such lands under the provisions of this Act.

Holder of rent-free land may object to valuation.

53. Within a reasonable time not exceeding thirty days after the issue of any process for the recovery of any sum due from him as cess under this Chapter, the owner, holder, or occupier of any such land may make before the Collector an objection to the valuation of his land as entered in the valuation roll so published, and on such objection being made, the Collector shall, by such ways and means as to him shall seem expedient, ascertain and fix the annual value of the land in the possession of such owner, holder, or occupier, and may alter such roll accordingly, and shall give notice of any such alteration to the holder of the estate or tenure to which such roll relates;

Provided that nothing in this section shall be taken to authorize the Collector to alter any return so as to show any area of land as held rent-free which the maker of such return can show to be accounted for by him in the return as rent-paying land.

Notice to be published by holders of estate in certain cases.

54. In the following cases, that is to say—

(1) whenever a new valuation or revaluation takes effect in any district or part of a district;

(2) whenever the rate fixed for the levy of the road cess or of the public works cess in any year is changed from the rate at which such cess was levied in the preceding year; and

(3) whenever the dates fixed by the Lieutenant-Governor under section 57 for payment of instalments of the cesses by holders of rent-free land are changed,

the holder of every estate or tenure to whom any cesses are payable in respect of lands held free of rent shall cause a notice to be published in every village in which any such lands are situate, informing all concerned of the rate which has been fixed for the levy of such cesses respectively; and requiring every owner and holder of any such land of which the cesses are payable to the person who causes the notice to be published to pay the amount of the cesses specified in such notice as it falls due, until a similar notice of change of the amount shall be given.

Such notice shall contain the following information in respect of each tenure and holding of rent-free land which is entered separately in the Collector's valuation roll:—

(1) a specification of the land in respect of which the cesses are payable;

(2) the name of the owner, holder or occupier of such lands, if known;

(3) the annual value of such land as entered in the Collector's valuation roll;

(4) the rate on each rupee of the annual value which has been fixed under the Act for the levy of the road cess and public works cess respectively for the year;

(5) the amount of the cesses payable in respect of each tenure or holding, calculated at such rates; and

(6) the dates fixed by the Lieutenant-Governor under section 57 for the payment of each instalment together with the amount of each instalment.

Mode of publication.

55. Publication of the notice abovementioned may be lawfully made by affixing one copy of the same at some conspicuous place in every village in which any such land is situate;

by depositing another copy thereof to be available for general inspection at any mâl cutcherry

of the estate or tenure in which such land is included,

or at any other convenient place in the neighbourhood;

and by proclamation as herein next provided.

The proclamation shall be made by beat of drum throughout such village, and shall be to the effect that such notice has been so affixed and so deposited, that it is open to inspection at the mâl cutcherry or other convenient place as abovementioned, and that every owner and holder of rent-free land is required to inform himself of the contents of such notice and to pay the amount of the cesses due by him accordingly.

Owner of rent free land bound to pay cess at full rate.

56. After publication of the extracts from the roll as provided in section 52, and in cases in which publication of the notice mentioned in section 54 is required, after publication of such notice, and not otherwise, every owner and holder of any rent-free land included in such extracts and every person in receipt of the rents and profits or in possession and enjoyment of such land shall be bound to pay year by year to the holder of the estate or tenure in the return of which such land has been included, the amount of the road cess and public works cess which may thereafter become due to such holder, calculated on the annual value of such land as entered in such extracts, or on any other annual value which may have been determined by the Collector under section 53, at the full rate or rates which may have been fixed under this Act for the levy of such cesses respectively in the district generally for the year.

Instalments to be fixed by Lieutenant-Governor.

57. The payment of the cesses for each year by the holder of any land which is held rent-free shall be made by two equal instalments, or in one payment, upon such days or day as shall be for that purpose fixed by the Lieutenant-Governor.

If instalments not paid within a month, double the amount may be recovered.

58. When an instalment of the cesses due on any rent-free land is not paid to the holder of the estate or tenure to whom it is due within one month of the date on which such instalment

is payable, such holder shall be entitled to recover a sum equal to double the amount of such instalment due to him under sections 56 and 57, with interest on such sum calculated at the rate of twelve and a half per centum per annum from the date on which such instalment was payable, and with all costs of suit;

Provided that such holder shall have paid to the Collector all sums due to such Collector up to date in respect of road cess and public works cess, and not otherwise.

Holders of estates, &c., may send in supplementary returns in respect of rent-free lands.

59 If the holder of any estate or tenure shall have omitted to enter in his return (whether such return was made under Bengal Act X of 1871, or under this Act) any rent-free land which he was bound to enter in such return, such holder may at any time after the passing of this Act give in to the Collector a supplementary return showing the necessary particulars in respect of the land so omitted in the form given in Part IV of Schedule A, and shall thereupon pay to the Collector the amount of the cesses which would have been payable by him to such Collector in respect of such land for the three years next preceding, or for any shorter period which may have elapsed since the estate or tenure was last valued.

Effect of supplementary returns.

60. Such supplementary return shall to all intents and purposes have the same effect as a return duly made under the provisions of section 51; and sections 51 to 56 (both inclusive) shall be applicable to and in respect of any rent-free land included in such supplementary return.

Sections applicable to amounts payable by owner, &c., of rent-free land.

61. The provisions of sections 57 and 58 shall be applicable to every amount which, as provided in section 56, may become payable by the owner and holder of any such rent-free land to the holder of any such estate or tenure after the fulfilment of the requirements in sections 52, 53, and 54 contained.

Section 58 not applicable to such amounts until sections 52, 53, and 54 are complied with.

62. The provisions of section 58 shall not be applicable to any such amount which may have become so payable under the provisions of Bengal Act X of 1871 or of this Act before the

fulfilment of the requirements of the sections 52, 53, and 54; but when any instalment of cess which may have become payable before the fulfilment of such requirements has not been paid to the holder of such estate or tenure on the date on which such instalment was payable, the holder of such estate or tenure may recover the amount of such instalment, together with interest at the rate of twelve and a half per centum per annum on such amount, and with all costs of suit;

Provided that no holder of an estate or tenure shall recover any amount under the provisions of this section, unless he has paid to the Collector all sums which became payable by him to such Collector on account of road cess and public works cess, at any date within the year in which the amount sought to be recovered became payable to such holder of an estate or tenure.

Owner of rent-free land liable to pay cess in future.

63. As soon as the said requirements shall have been fulfilled in respect of any such land which is included in any such supplementary return, every owner and holder of such land and every person in receipt of the rents and profits, or in possession and enjoyment of such land, shall be bound to pay the amount of the road cess and public works cess which may thereafter become due on such land to the holder of the estate or tenure, in the supplementary return of which such land has been included. Sections 56 and 57 and 58 shall be applicable to the cesses so payable.

Additional return of rent-free land entered in return under Act X of 1871 may be made.

64. (1)—Every holder of an estate or tenure who has included any rent-free lands in any return made to the Collector in respect of his estate or tenure under the provisions of the Bengal Act X of 1871, and has paid to the Collector any cess payable under the said Act, or under the Bengal Act II of 1877, in respect of the said rent-free lands, may at any time after the commencement of this Act give in to such Collector an additional return in the form given in Part IV of Schedule A).

(2)—Such additional return shall be deemed to be a supplementary return within the meaning of section 59, and from the date of the inclusion of any such lands in such additional return, the same consequences shall ensue, and the same rights and obligations accrue to the Collector and to the holder of such estate or tenure, and the same liabilities shall attach to the owner, holder, and occupier of such lands as would have attached to them respectively if such lands had been included in a supplementary return given in under section 59.

Additional return to be deemed supplementary return.

65. Whenever any occupier of land which is held rent-free by the owner thereof shall have paid any sum as cess due in respect of such land to any holder of an estate or tenure to whom such cess is payable, such occupier shall be entitled to deduct the sum so paid by him from the rent next thereafter payable by him to the owner of such land, until such sum is fully adjusted.

Occupier may deduct cess paid from rent.

66. Notwithstanding anything in this Chapter contained, the Collector may at any time cause a notice as mentioned in section 16 to be served on the holder of any rent-free land which he shall consider not to have been entered in the return of any estate or tenure in which such land ought to have been included under the provisions of section 51. Such notice shall require the holder of such land to lodge at the office of the said Collector a return in the form in Schedule (A) contained in respect of such land;

Notice to be served on holder of rent-free land requiring him to lodge return.

and on service of such notice, the provisions of this Chapter shall no longer apply to such lands; but the same consequences shall ensue, and the same liabilities shall attach to the holder of such land as would have ensued and would have attached, if such lands had constituted a revenue-free estate.

If the Collector has reason to believe that any land in respect of which he determines to serve such notice has been included in the return of any estate or tenure, he shall give notice of his intention to the holder of such estate or tenure, and shall alter such

return as may be requisite, and shall correct the valuation and assessment of such estate or tenure as may be required.

If no notice served, such holder bound to notify omission to Collector.

67. If within one year of the commencement of this Act no notice has been served as mentioned in section 66 on the holder of any rent-free land requiring him to lodge a return in the office of the Collector, and if such land has not been included in any extracts from the returns of estates and tenures published by the Collector under section 52 or other similar section, the holder of such rent-free land shall be bound within one month of the expiration of such year to give information of such omission to the Collector, together with a description of the said land, a specification of the village or villages within which it is situate, the area in each village, and the amount of rent payable to him thereupon;

Provided that no holder of rent-free land who at any time after the expiration of the time prescribed shall of his own motion and otherwise than after the issue of any notice by the Collector in respect of his lands give such information to the Collector shall be liable to prosecution for omitting to give such information within the prescribed time.

Collector thereupon may require such holder to make return.

68. On receipt of such information whether within the time prescribed or after the expiration thereof, the Collector may, by an order in writing, require such owner or holder to make a return of his land in the form in Schedule (A) contained, or, if the gross rental of such land does not exceed one hundred rupees, may order that such land shall be summarily valued under section 27 or section 28, and may proceed to make such valuation.

Order to have effect of notice.

69. Every order made by a Collector under the last preceding section shall have the same effect and be followed by the same consequences as the issue of a notice by the Collector under section 66.

Liability of such holder to pay arrears of cesses

70. As soon as any rent-free land which had not previously been included in the valuation of any estate or tenure, has been valued by the Collector after the issue of a notice as provided in section 66, or after an order made under section 68, the holder of such land shall become liable to pay to the Collector the road cess and the public works cess due on such land, in accordance with such valuation, for the three years last preceding such valuation, at the full rates at which such cesses were respectively levied for each such year in the district generally, together with interest calculated at twelve and a half per centum per annum on each instalment from the date on which such instalment would have been payable if such valuation had been in force.

Such holder is not liable to pay cesses except to Collector or his Deputy

71. No owner or holder of rent-free land on whom a notice has been served by the Collector under section 66, or in respect of whose land an order has been made by the Collector under section 68, shall be liable to have the land to which such notice or order refers included in any return of an estate or tenure, or to pay any amount as road cess or public works cess otherwise than to the Collector or to some person appointed by him in that behalf, unless, on a revaluation of any estate or tenure being made, the Collector shall by an order in writing direct that for the future such land shall be included within such estate or tenure for the purposes of this Act;

and upon such order being made, the provisions of this Chapter, in so far as they are applicable, shall apply to the assessment and payment of road cess and public works cess in respect of such land.

CHAPTER V —*Valuation, Assessment, and Levy of Cesses on Mines, Railways, and other Immoveable property.*

Notice to return profits.

72. On the commencement of this Act in any district, and thereafter before the close of each year, the Collector of the district shall cause a

notice to be served upon the owner, chief agent, manager or occupier of every mine, quarry, tramway, railway, and other immovable property not included within the provisions of Chapter II, and not being one of the tramways or railways mentioned in section 8; such notice shall be in the form in Schedule (E) contained, and shall require such owner, chief agent, manager or occupier to lodge in the office of such Collector within two months a return of the net annual profits of such property, calculated on the average of the annual net profits thereof for the last three years for which accounts have been made up.

Such Collector may in his discretion extend the time allowed for lodging such return.

When property lies in different districts.

73 Whenever any property assessable under this Chapter lies in two or more districts, the notice to furnish a return under section 72 shall be served on the owner, chief agent, manager or occupier of such property by or through the Collector of the district in which such owner, chief agent, manager or occupier may reside or have his chief place of business, and one return for the whole of such property shall suffice.

When property is partly in and partly outside Bengal.

74. Whenever any property assessable under this Chapter lies partly within and partly outside the territories administered by the Lieutenant-Governor of Bengal, the return furnished as required by section 72 shall state the total annual net profits calculated as aforesaid accruing from such property, and also the proportion of such profits which may reasonably be calculated to accrue in the territories administered by the Lieutenant-Governor of Bengal.

If return not furnished or incorrect, Collector to make valuation.

75. If such return be not furnished within the period of two months from the date on which such notice was served, or within any extended time allowed by the Collector of the district, or if such Collector shall deem that any return made in pursuance

of such notice is untrue or incorrect, such Collector shall proceed to ascertain and determine by such ways or means as to him shall seem expedient the annual net profits of such property calculated as aforesaid.

Valuation on value of property.

76. If such Collector be unable to ascertain the annual net profits as aforesaid of any property assessable under this Chapter, he may, by such ways or means as to him shall seem expedient, ascertain and determine the value of such property, and shall thereupon determine six per centum on such value to be the annual net profits thereon.

Cost of valuation from whom to be recovered

77. The expenses incurred in making any valuation under section 75 or section 76 may be recovered together with all costs of the recovery thereof as provided in section 98 from the person who was bound to make such return or who made the incorrect return.

Notice of valuation

78. So soon as such Collector shall have ascertained and determined the annual net profits as aforesaid of any such property, he shall cause to be served upon the owner, chief agent, manager or occupier of such property a notice informing him of the amount of the annual net profits so ascertained and determined by him.

Valuations under this Chapter to be annual

79. New valuations under this Chapter shall be made by the Collector of the district every year, and such Collector may for that purpose cause such notices to be issued and served, and such returns to be made, and shall have such powers and authorities as are in this Part mentioned and conferred;

Declaration of annual net profits by owner for five years.

Provided that whenever any return made under section 72 shall be accepted by the Collector for any year, the owner, chief agent, manager or occupier of such property may, if he see fit, declare in writing at the time of such acceptance that the annual net profits set forth in such return may, for the purposes of this Act,

be deemed to be the annual net profits for each of the five years then next ensuing;

Effect of acceptance by Collector of declaration.

And if the Collector of the district shall agree to accept such declaration, no new valuation shall be made of such property until the said five years shall have expired.

Notice of rate of cess and dates of payments.

80. When the rate of road cess and public works cess to be levied in the district upon property assessable under this Chapter shall have been determined for any year as in this Act provided, the Collector of the district shall cause to be served on the owner, chief agent, manager or occupier of every such property a notice showing the amount of road cess and public works cess respectively payable in respect of such property, and specifying the date from which such cesses shall take effect. And such amount shall be payable by such owner, chief agent, manager or occupier to such Collector in two equal instalments—the first on the expiry of six months, the second on the expiry of nine months, after the date fixed as hereinbefore provided for the commencement of the year.

Recovery by occupier or owner who has paid in excess.

81. In any case in which the occupier of such property is a different person from the owner, and has paid in excess of half of the sum due as road cess and public works cess on account of any instalment, such occupier shall be entitled to deduct the amount of such excess from the next and subsequent instalments of rent payable in respect of such property; and every owner who has paid in excess of half of such sum due shall be entitled to recover the amount of such excess from the occupier, provided that in no case shall an occupier deduct from his annual rent more than half of the rate of the road cess and public works cess on every rupee thereof.

How distributed when property in different districts.

82. The total of the cesses payable in respect of property assessable under this Chapter, owned or occupied by the same person in two or more districts, shall be payable to the

Collector of the district where the owner, chief agent, manager or occupier may reside or have his chief place of business, and shall be by him transmitted to the Collectors of other districts in the proportion in which the Committees of such district shall be severally entitled thereto, as provided in the section next following.

Determination of proportion of profits when property in different districts.

83. Whenever any property assessable under this Chapter lies in two or more districts, the Lieutenant-Governor shall from time to time determine out of the total annual net profits stated in the return, or in the valuation of such profits accruing in the territories subject to him, and ascertained in any manner as aforesaid, the proportions in which such property shall be assessed in each of the said districts respectively, and the proportion of the road cess due thereon which shall be assigned to the Committee of each district concerned.

Service of notices under this Chapter.

84. Every notice under this Chapter may be served—

(*a*) by leaving it at the registered office (if any) of such owner, chief agent, manager or occupier aforesaid; or

(*b*) by sending it by post in a letter addressed to such owner, chief agent, manager or occupier at his office, or, if he have more offices than one, at his principal office; or

(*c*) by giving it to such owner, chief agent, manager or occupier.

CHAPTER VI.—*Special provisions for Orissa and Midnapore.*

Collectors in Orissa and Midnapore may order certain revenue-free estates to be annexed to other estates for purposes of payment of cess.

85. In any district of the province of Orissa and in the district of Midnapore, the Collector may at any time, with the sanction of the Commissioner, order that any revenue-free estate not exceeding 500 standard bighas in extent, of which the valuation shall have been completed, shall, for the purpose of payment and levy of the cesses due in respect thereof, be annexed to any other estate within the ambit of which it is situate or which it adjoins.

86. Notice of such order shall be given by the Collector to the holder of the estate to which such revenue-free estate is ordered to be so annexed, and to such notice shall be appended a copy of the valuation-roll of the said revenue-free estate, and thereupon such holder shall be liable to pay annually to the Collector on account of such revenue-free estate, road cess and public works cess at one-half of the rates which may be fixed under this Act for the levy of the said cesses respectively in the district generally for each year.

Notice to be given to holder of estate of which such revenue-free estate is annexed.

87. Notice of such order shall also be given by the Collector to the holder of the said revenue-free estate, and such notice shall require him to pay annually, and he shall thereupon be bound to pay to the holder of such other estate, road cess and public works cess at the full rates which may be fixed under this Act for the levy of the said cesses respectively in the district generally for each year.

Notice to be given to holder of revenue-free estate.

88. Such cesses shall be so payable by the holder of the said revenue-free estates in two equal instalments on such dates as may be fixed by the Lieutenant-Governor under section 42 for the payment of cess by the holders of revenue-free estates, or in such other instalments and on such other dates as the Lieutenant-Governor may direct, or, if the Lieutenant-Governor shall so order, the whole amount so payable on account of such cesses for each year shall be payable in a single sum on any such date as the Lieutenant-Governor may appoint.

Cesses payable by holder of revenue-free estates in such instalments as Lieutenant-Governor may direct.

In default of payment as hereby required, the provisions of section 47 shall be applicable.

89. Whenever the service of a notice on the holder of a revenue-free estate is required by the provisions of section 40, the Collector shall cause such notice to be served, notwithstanding that the revenue-free estate may have been annexed to another estate as hereinbefore provided;

Notices to be served.

and the Collector shall further cause a notice containing the same particulars to be served in respect of such revenue-free estate on the holder of the other estate to which it is under the provisions of section 85 annexed.

Collector may revoke orders passed under section 85

90 The Collector may at any time, with the sanction of the Commissioner, revoke any order passed under section 85, and shall give notice of such revocation both to the holder of the revenue-free estate affected, and to the holder of the other estate to which such revenue-free estate was annexed.

CHAPTER VII.—*Miscellaneous.*

Collector may appoint certain establishments

91. The Collector, with the sanction of the Board of Revenue, may appoint such establishments as may be required for making valuations and re-valuations under this Act, for making collections, recovering arrears, keeping accounts connected therewith, and generally for all purposes connected with such valuations, revaluations, collections, and recoveries, and other purposes of this Act, and may incur such other expenses as are requisite for such purposes;

and the payment of such establishments and other charges on bills signed by the Collector shall be the first charge on the District Road Fund.

Powers of Collector in making valuation.

92. For the purpose of making any valuation of lands directed by this Part, the Collector shall exercise the powers vested in Collectors by clause I of section 23, and clause I of section 24 of Rugulation VII of 1822, except so far as the said clauses authorize any enquiry into rights or interests attaching to such lands.

Commissioner or Board may revise valuation.

93 Every valuation under this Part shall be open to revision by the Commissioner or Board of Revenue, and not otherwise.

False returns

94. Any person who is bound to make any return under this Part shall be deemed to be legally bound to give notice and to furnish information to a public servant in respect of the same. If the Collector shall

see ground for believing that any return made is false, he may prosecute the maker accordingly. And if the person so prosecuted is convicted, the Collector may proceed to make a valuation of the lands mentioned in such return by such ways and means as to him shall seem expedient.

Returns evidence against the maker only.

95. Every return filed by or on behalf of any person in pursuance of the provisions of this Part, shall bear the signature and address of such person, or his authorized agent, and shall be admissible in evidence against such person, but shall not be admissible in his favour.

Service of notices under this Part.

96. Every notice under this Part required to be served, except as otherwise expressly provided, may be served—

(1) by delivering the same to the person to whom it is directed, or on failure of such service, by posting the same on some conspicuous part of the house in which the said person resides, or by delivering the said notice to any agent authorized to appear generally for the person to whom such notice is directed; or

(2) by sending a registered letter containing such notice directed to the said person at his usual place of abode or to the place where he may be known to reside; or

(3) by posting a copy of the notice at the mâl cutcherry of the estate or tenure to which the notice relates, or if no such mâl cutcherry be found, on some conspicuous place on such estate or tenure: and, in the case of estates paying their annual revenue by four instalments, by delivering another copy thereof to the agent who shall have paid an instalment of revenue next after the preparation of such notice. In all cases where two or more persons are holders of an estate or tenure, service of notice under this clause shall be deemed to be good and sufficient service on each and all of such persons.

Costs of service.

97. The costs of service of every notice and process by this Act required to be served shall in the first instance be defrayed from the District Road Fund, and, subject to such rules as may be made by the

Board of Revenue under section 106, shall be recoverable either from the person to whom such notice or process is addressed, or from the person owing to whose default such notice or process is issued, as the Collector may think fit; and every such amount shall be deemed to be due to the Collector, but when levied by the Collector shall be credited to the District Road Fund;

No costs to be recovered for certain notices

Provided that no costs or other expenses whatever shall be recovered from any person in respect of the publication or issue of any proclamation or notice calling for any return, or giving intimation of any amount payable by any person as cess under this Act other than notices of demand to pay any amount of cess which has become due.

Dues under the Act to be levied as public demand.

98. Every amount due, or which may become due, to any Collector under the provisions of this Act in respect of any arrears of cess, of any expenses incurred, of any fee or costs payable, of any notices served, of any fines imposed, or on any other account, may be realized by such Collector by any process provided by any law for the time being in force for the realization of public demands; and shall be deemed to be a public demand under such law;

Provided that the District Road Committee shall indemnify the Collector of the district for all expenses incurred, and for all costs and damages for which such Collector may become liable (whether in connection with suits before the civil courts or otherwise) in respect of any proceedings for the recovery of any such dues as aforesaid.

Collector may recover dues out of rent

99. Instead of proceeding as provided by the last preceding section for the recovery of any sum due under this Act, or if after so proceeding the Collector shall have failed to find property belonging to the person from whom any such sum is due, by the sale of which such sum may be fully recovered, the Collector may, if he see fit, after recording his opinion to that effect, cause a notification in form in Schedule (F) contained to be issued for

the estate or tenure in respect of which any such amount is due. Such notification shall be published by beat of drum in every village containing any land to which such notification relates, and a copy thereof shall be posted in a conspicuous place in every such village and at the mâl cutcherry of the estate or tenure to which such notification relates, if such cutcherry be found.

Every payment of rent, save and except to the Collector or some person by him thereunto appointed, made after such publication until further order from the Collector, shall be null and void;

and the Collector may recover by any process of law for the time being in force, by which he might recover rent due to the Government from a tenant in an estate which is managed directly by the Collector, the rent then or thereafter to become due from any occupier, tenure-holder, under-tenant or ryot on the estate or tenure in respect of which the notification has been issued, until the amount due to the Collector together with all costs shall be satisfied, whereupon the said notification shall be revoked.

The receipt of the Collector in respect of all sums paid to him as rent or so recovered shall be, to the extent of such sums, a valid discharge in respect of rent due by the occupier, tenure-holder, under-tenant or ryot to whom such receipt is given.

Collector's claim to have priority.

In case the Collector shall see fit so to proceed, the claim for arrears of road cess and public works cess due from any estate or tenure in respect of which a notification has been issued as above provided, shall have priority over any other demand or claim or lien existing thereupon other than the demand of Government revenue.

Lieutenant-Governor may invest any person with Collector's powers.

100. The Lieutenant-Governor may at any time invest any person with the powers of a Collector under this Part to be exercised by such person under the control or supervision of the Collector, or independently of such

control and supervision, as the Lieutenant-Governor shall direct.

Collector may delegate powers

101. The Collector may, with the sanction of the Commissioner, delegate all or any of his powers and functions under this Part to be exercised, under the control and supervision of the Collector, by any Deputy Collector, Assistant Collector, Sub-Deputy Collector or other officer of like rank;

Provided that every order passed by such Deputy Collector, Assistant Collector, Sub-Deputy Collector or other officer, shall be appealable to the Collector within fifteen days of such order being passed.

Appeals against valuation.

102. Every person who shall deem himself to be aggrieved by any valuation made by a Collector under the provisions of sections 75 or 76 may, within one month after the issue of the notice mentioned in section 78,

and every person who shall deem himself to be aggrieved by any valuation made by the Collector under the provisions of any other section of this Part, may, within one month after the posting up of a copy of the valuation-roll as mentioned in section 35,

prefer his objections to the Collector, and if such objections, or any of them, are disallowed, may, within one month of such disallowance, appeal to the Commissioner against such valuation, and the decision of the Commissioner shall be final.

Orders for levy of fine appealable.

103. Every order for the levy of a fine or of expenses passed by a Collector under this Act shall be appealable to the Commissioner within one month from the service of the first process for the levy of such fine or expenses. Except as otherwise provided in section 18, pending such appeal, and until the order of the Commissioner which shall be final, all process for such levy shall be discontinued.

Orders appealable to Commissioner.

104. Every order passed by the Collector under sections 19, 20, 26, 50, 51, 53, 85, 98 or 99, shall be appealable to the Commissioner within one month from the date of such order.

105. Notwithstanding anything hereinbefore contained, all proceedings of the Collector or of any officer of a lower grade under this Part shall be subject to the general control and supervision of the Commissioner and of the Board of Revenue, and all such proceedings of the Commissioner shall be subject to the general control and supervision of the Board of Revenue.

Collector's proceedings subject to supervision of Commissioner and Board.

106. The Board of Revenue may from time to time make, and, when made, from time to time alter, add to, or cancel any rules—

Board may make rules.

(*a*) prescribing forms for the notices, returns, and valuation-rolls required by this Part to be issued or made;

(*b*) prescribing the amounts which shall be levied in respect of the issue of each notice and process under this Part, and regulating the recovery thereof under section 97;

(*c*) prescribing the amount of copying fee to be levied in respect of supplying extracts and copies of returns and valuation rolls as provided in section 34;

(*d*) apportioning the amount of the cesses for the payment of which the respective holders of the several shares of an estate in respect of which separate accounts are kept shall be primarily liable under section 44;

(*e*) regulating the opening, keeping, and closing of separate accounts in respect of amounts of cess payable by recorded shareholders in revenue-free estates as provided in section 46;

(*f*) regulating the proceedings of Collectors under Chapter V;

and otherwise providing for the proper execution of this Act in respect of valuations of the assessment and of the levy of the cesses and other sums due under the same.

107. Nothing in this Part contained, and nothing done in accordance with this Act, shall be deemed to affect the rights of any person in respect of any immoveable property or of any interest therein except as otherwise expressly provided in this Act.

All rights in immoveable property saved unless affected by this Act.

PART III.

CONSTITUTION AND ADMINISTRATION OF THE DISTRICT ROAD FUND.

CHAPTER VIII.—*Constitution and Application of the District Road Fund.*

Constitution of District Road Fund

108. The District Road Fund of every district under this Act shall consist of the amount produced by the road cess,

of all sums levied or recovered as fines, penalties or otherwise in respect of the cesses under this Act,

of all sums assigned by the Government thereto, whether as a contribution from the proceeds of the public works cess towards the expenses of assessing and collecting such cess jointly with the road cess or otherwise, and

of all sums whatsoever which may be at the disposal of the District Road Committee as hereinafter appointed.

Application of District Road Fund.

109. The District Road Fund of every district shall be applicable to the following objects and in the following order:—

Firstly.—To the payment of the cost of establishments entertained and expenses incurred by the Collector as mentioned in section 91;

to the indemnification of the Collector with the sanction of the Commissioner for any other costs or damages which he may have incurred, or for which he may have become liable in the course of the proceedings for the assessment and collection of the cesses under this Act;

and to the payment of such sums as may be determined by the Lieutenant-Governor for the purposes mentioned in section 181, subject to the limit imposed in that section:

Secondly.—To the payment of establishments entertained and expenses incurred by the District Road Committee for the purposes of this Act, and of any leave allowances, gratuities or pensions which may be payable under this Act:

Thirdly.—To the payment of any sums which the Committee may under this Act from time to time have undertaken to pay as interest on capital expended on any works which may directly improve the means of communication within the district or between the district and adjacent districts;

Fourthly.—To the repair and maintenance of roads, bridges, water-channels, and other means and appliances for facilitating communications which have been taken charge of by the Committee under this Act, or towards which they may have agreed to contribute;

Fifthly.—To the construction of new roads, bridges, water-channels, and other means of communication;

to the construction, provision, repair, and maintenance of any means and appliances for facilitating communication within the district or between the district and adjacent districts which the Committee may determine to construct or to take charge of, or towards which they may determine to contribute;

to the planting of trees by the roadside; and

to the construction and maintenance of any means and appliances for improving the supply of drinking-water, or for providing or improving drainage; and

Sixthly.—To investment in any local debenture loans issued by the Government of India or the Lieutenant-Governor for the construction of productive works, which may directly improve the means of communication within the district, or between the district and adjacent districts;

Provided—

Provisoes.

(1)—that no sum shall be expended from the District Road Fund in the construction of any channel for the purposes of irrigation,

or for the purposes of drainage connected with any irrigation works in charge of public officers,

or for the improvement or maintenance of any water-channel on which tolls are levied, when the proceeds of such tolls are not paid into the District Road Fund;

(2)—that no part of the District Road Fund of any district shall be applied to the construction or maintenance of any road

within any first or second class municipality under the Bengal Municipal Act, 1876, unless such road shall have been expressly excluded from the operation of the said Act under section 32 thereof; and

(3)—that no part of the District Road Fund of any district shall be expended on any work or for any purpose without the limits of such district, unless the special sanction of the Lieutenant-Governor to such expenditure shall have been obtained, as being for the benefit of the district charged.

Committee may guarantee sums for District Road Fund as interest on capital

110. With the sanction of the Lieutenant-Governor, the Committe may from time to time undertake to guarantee the annual payment from the District Road Fund of such sums as they shall think fit, as interest on capital expended on any works which may directly improve the means of communication within the district, or between the district and other districts.

Lieutenant-Governor may apportion costs of works extending over more than one district.

111. Whenever any works to which any portion of the Road Fund of any district is applicable under the last preceding section extend over more than one district, the Lieutenant-Governor may decide the proportions in which the Road Fund of each district concerned shall contribute towards the cost or interest upon the cost of such works.

CHAPTER IX.—*The District Road Committee.*

Constitution of District Road Committee

112. For the administration of the District Road Fund and for the construction, repair, and maintenance of district roads, bridges, water-channels, and other works as aforesaid under this Act, the Lieutenant-Governor shall from time to time appoint, or cause to be elected, under such rules in regard to qualification, election, and discharge, as may by him be prescribed, any number of the payers of road cess of such district, their managers or agents to be members of a District Road Committee.

Members may hold office for five years.

Resignation of member.

113. Every member of the Committee may hold office for five years from the date of his appointment or election, and the Lieutenant-Governor may at any time before the expiration of such term of five years accept the resignation of such member.

Removal of member.

114. The Lieutenant-Governor may remove any member appointed or elected under this Act, if such member shall have been guilty of misconduct in the discharge of his duties, or of any disgraceful conduct.

Member who neglects to attend meetings, or is sentenced to imprisonment, to cease to be member.

115. Any member who, without having obtained permission from the Committee, shall have omitted to attend six consecutive meetings of the Committee,

and any member who shall have been sentenced to imprisonment,

shall cease to be a member of the Committee.

Appointment of *ex-officio* members.

116. In addition to the members appointed or elected as aforesaid, the Lieutenant-Governor may appoint any officer of Government to be a member of the Committee, and may direct, by a writing signed by him, that all persons holding the offices in such writing specified shall be *ex-officio* members of the Committee for any district in which they exercise the said offices, and in which this Act shall have come into force;

Members holding salaried offices under Government not to exceed one-third.

Provided that the number of members of the Committee holding salaried offices under the Government shall not be more than one-third of the total number of the Committee.

Proceedings not to be invalidated by reason of excessive proportion of officials.

117. No act or proceedings of the Committee shall be invalidated by reason that at the time of doing such act or taking such proceedings the number of members of the Committee as then existing, who were holding salaried offices under the Government, was greater than the proportion mentioned in the last preceding section; and no act or proceedings

of any meeting shall be invalidated by reason of the proportion of members holding such salaried offices as aforesaid present at the same being greater than as provided by the said section.

Their mode of transacting business.

Chairman and Vice-Chairman of Committee.

118. The Collector of the district shall be the Chairman of the Committee, and the Vice-Chairman shall be appointed as provided in section 129.

Committee to have an office.

119. The Committee shall have an office within the district in and for which they shall have been appointed, and shall meet for the transaction of business at least once in every quarter of a year

Two kinds of meetings.

120. There shall be two kinds of meetings for the transaction of business, namely, special meetings and ordinary meetings.

What are special meetings.

121. Meetings of the following descriptions shall be special meetings :—

(1) Any meeting convened by the Chairman under section 123 ;

(2) For the election of a Vice-Chairman under section 129 ;

(3) For determining the salary of the Engineer under section 131 ;

(4) For the election of an Engineer under section 132 ;

(5) For determining the details of establishment, and the salaries to be attached to each office under section 133 ;

(6) For making rules for leave of absence under section 134, and for pensions and gratuities under section 138 ;

(7) For considering and passing the general statement under section 141 or any revised or supplemental statement under section 143 ;

(8) For preparing and framing an estimate of income and expenditure, and for determining the rate of road cess for the coming year under sections 146 and 148;

(9) For amending any such estimate under section 157;

(10) For receiving and considering the annual report and accounts under section 179.

All other meetings shall be ordinary meetings.

President at meetings.

122. The Chairman, or, in case of his absence at the time appointed for the meeting, the Vice-Chairman, shall preside at every meeting of the Committee. In the absence of both the Chairman or Vice-Chairman, the members present may choose one of their number to be President of such meeting.

Meeting to be called on requisition.

123. The Chairman, or, in case of his absence, the Vice-Chairman, may whenever he thinks fit, and shall, upon a requisition made in writing and signed by not less than one-third of the members, convene a meeting.

Notice of meeting.

124. At least ten days' notice shall be given of every meeting. Every notice shall state the business to be transacted at the meeting proposed to be called; and no business other than that so stated shall be transacted at such meeting, except with the permission of the meeting.

Quorum.

125. (1)—No business shall be transacted at any special meeting unless at least one-fourth of the total number of members forming the Committee at the time of the meeting are present at the commencement and close of such business; and no business shall be transacted at an ordinary meeting unless at least three members are so present.

Delegation of powers to Sub Committee.

(2)—The Committee may delegate any of their powers to Sub-Committees consisting of such member or members of their body as they think fit. Any Sub-Committee so formed shall, in the exercise of the

powers delegated, conform to any regulations that may be imposed on them by the Committee.

Adjournment, voting, &c., of Committee.

(3)—The Committee may hold meetings and adjourn as they think proper. Questions at any meeting shall be determined by a majority of votes of the members present, and in case of an equal division of votes, the President shall have a second or casting vote.

Adjourned meeting.

126. If at the time appointed for a special meeting, or within one hour thereafter, a quorum is not present, the meeting shall stand adjourned till some future day to be appointed by the Chairman or Vice-Chairman of the Committee, and ten days' notice of such adjourned meeting shall be given. The members present at such adjourned meeting shall form a quorum, whatever their number may be.

Minute-book to be kept.

127. The minutes of the proceedings of every meeting shall be recorded in a book to be kept for that purpose in the office of the Committee, and any person resident in, or owning or holding land in the district may at all reasonable times inspect and examine such book without payment of any fee, and may obtain a certified copy of any extract therefrom on payment of such fees as the Lieutenant-Governor may direct.

At the request of any member of the Committee who is not acquainted with the English language, the Chairman shall cause to be delivered to such member an abstract of the minutes of any meeting in the vernacular of the district.

Correspondence between Committee and Lieutenant-Governor.

128. All correspondence between the Committee and the Lieutenant-Governor shall pass through the office of the Commissioner, who in all things under this Part shall be subject to the control and supervision of the Lieutenant-Governor.

Committee to furnish information.

The Committee shall furnish the Lieutenant-Governor and the Commissioner respectively with any information for which they may call connected with the duties imposed upon them by this Act.

Their Vice-Chairman, Engineer, and Establishment.

Appointment of Vice-Chairman

129. The first meeting of the Committee shall be convened by the Chairman at such time as he shall think fit, and shall proceed to nominate one of the members of the Committee to be Vice-Chairman of the Committee, and shall submit to the Lieutenant-Governor the name of the person so nominated; whereupon the Lieutenant-Governor may, if he think fit, appoint such person to be Vice-Chairman of the Committee, or may require the Committee to nominate and to submit to him the name of some other person, and whenever the office of Vice-Chairman shall be vacant, a Vice-Chairman shall be nominated and appointed in the manner abovementioned;

Vice-Chairman may be appointed *ad interim.*

Provided that whenever the office of Vice-Chairman shall become vacant, the Chairman may, with the approval of the Commissioner, appoint any member of the Committee to be Vice-Chairman thereof *ad interim* until the vacancy shall have been filled up by appointment as above provided

Vice-Chairman may hold office for two years

The Vice-Chairman may hold office for a period not exceeding two years, and at the expiration of that time may be renominated by the Committee and re-appointed to the office by the Lieutenant-Governor.

Removal of Vice-Chairman

130. The Lieutenant-Governor may, if he thinks fit, upon the recommendation of two-thirds of the members voting at any special meeting, remove the Vice-Chairman, and any member entitled to vote may give a proxy in writing to any other member for the above purpose.

Proxies allowed.

Such proxy shall be produced at the time of voting, and shall entitle the member to whom it is given to vote as authorized by the tenor of such proxy.

Salary of District Engineer.

131. The Committee at a special meeting shall determine the salary which they are prepared to give to the District Engineer, and shall report the same to the Lieutenant-Governor, who may approve of such salary, or require the Committee to increase or to reduce the same. In determining such salary regard shall be had in each district to the character of the works and the nature of the duties required therein. The salary so determined and approved may from time to time be altered by the Committee with the approval of the Lieutenant-Governor.

Appointment of Engineer.

132. (1)—Whenever the office of District Engineer shall be vacant, the Committee shall represent the occurrence of such vacancy to the Lieutenant-Governor who shall thereupon cause a list of qualified officers not being less than three in number to be laid before the Committee, and the Committee shall proceed to elect a District Engineer from the persons named in such list.

Existing appointments to hold good for two years only.

(2)—All appointments of District Engineers existing at the time of the commencement of this Act shall hold good for a period not exceeding two years from such commencement, and on the expiration of such time every office of District Engineer to which the last appointment shall have been made before the commencement of this Act shall be deemed to be vacant, and a District Engineer shall be appointed in manner above prescribed.

Provided that if the Lieutenant-Governor and the Committee are satisfied that no change is required, any person holding the appointment of District Engineer at the time of the commencement of this Act may, with the sanction of the Lieutenant-Governor, be re-appointed by the Committee to be District Engineer.

Engineer may be suspended or dismissed by Lieutenant-Governor.

(3)—The District Engineer may be suspended, removed or dismissed from his office by the Lieutenant-Governor.

133. The Committee, subject to the limit of cost imposed by section 135. may, with the sanction of the Commissioner, determine, and from time to time alter, the details of the establishment of officers (other than the District Engineer), clerks, and servants to be employed by them or by any Branch Committee as hereinafter appointed, and the salary to be paid to each such officer, clerk or servant; provided that no salary exceeding Rs. 200 a month shall be attached to any office without the express sanction of the Lieutenant-Governor.

Establishments and salaries how to be fixed.

Appointments to offices on the establishment so determined shall be made as follows:—To every office of which the salary does not exceed Rs. 50 per mensem, by the Chairman of the Committee or of the Branch Committee, as the case may be;

Appointments how to be made.

To every office of which the salary exceeds such amount, by the Committee or the Branch Committee, as the case may be, with the approval of the Commissioner.

Any such officer, clerk or servant as aforesaid may be suspended or dismissed by the authority appointing him, subject to an appeal to the Commissioner, whose decision shall be final.

134. The Committee shall make such rules as to leave of absence and absentee allowances as they from time to time may think fit for their own officers and servants, as well as for those of any Branch Committee;

Leave of absence to officers.

Provided that in the case of District Engineers drawing a salary of Rs. 200 or upwards per mensem, leave of absence on medical certificate may be granted by the Lieutenant-Governor in accordance with the rules contained in Supplement F of the Civil Leave Code, or any other rules for the time being in force for uncovenanted officers of Government, and that no other leave of absence shall be granted to a District Engineer by the Committee without the sanction of the Lieutenant-Governor.

Salaries not to exceed one-fourth of income.

135. The aggregate salaries and absentee allowances of the engineers, officers, clerks, and servants aforesaid, entertained by any District Road Committee and by all Branch Committees in any district, together with the expenses of the Collector's establishments under section 91, and the amount which such District Road Committee is required to pay under section 181 shall not for any one year, without the express sanction of the Lieutenant-Governor, exceed one-fourth of the income of the Committee for the said year exclusive of the balance of the previous year.

Appointment of Divisional Superintendent of Works.

136. The Lieutenant-Governor may, on the application of two-thirds of the Committees in any division, appoint a Divisional Superintendent of Works, with the necessary office establishment, for the control and supervision of the executive works establishment in all districts of such division, and may determine the proportion of the cost payable by each district in the division in respect of the same.

Appointment of Superintendent of Works for group of districts.

137. The Lieutenant-Governor may, on the application of any number of districts, whether forming part of the same division or otherwise, appoint a Superintendent of Works and establishment as aforesaid for such districts, and determine the proportion of the cost payable by each such district in respect of the same.

Pensions, gratuities, &c.

138. The Committee may, with the approval of the Lieutenant-Governor, make rules for pensions and gratuities to be granted and paid out of the District Road Fund to their officers and servants, and to those of any Branch Committee, and to the members of any establishment appointed by the Collector of the district under section 91, and may from time to time, with such approval, repeal, alter or add to such rules;

Provided that no officer shall be entitled to any pension or gratuity under this Act from the Road Fund of any district in

respect of any period during which he was not serving under the Committee of such district, or under the Collector of such district on an establishment entertained under section 91 for the purposes of this Act;

Provided also that no officer lent by Government and contributing from his salary to any pension fund shall be entitled to claim any pension from the District Road Fund.

Their Functions.

Mode of executing contracts.

139. The Committee may through their Chairman or Vice-Chairman enter into and execute any contract necessary for the purposes of this Act;

Provided that every contract made on behalf of the Committee in respect of any sum exceeding five hundred rupees, or which shall involve a value exceeding five hundred rupees, shall be sanctioned by the Committee and shall be in writing and signed by at least two of the members of the Committee, one of whom shall be the Chairman or Vice-Chairman;

Unless so executed, such contract shall not be binding on the Committee.

Penalty on members and officers being pecuniarily interested in contracts.

140. No member, officer or servant of the Committee shall be in anywise pecuniarily interested in any contract or work made with, or executed for, the Committee; and if any such member, officer or servant be so interested, he shall be incapable of afterwards continuing to be a member of the Committee or holding or continuing in any office or employment under the Committee, and shall be liable on conviction thereof to a fine of five hundred rupees;

Exception.

Provided that nothing in this section shall apply to any person by reason only of his being a shareholder in any company incorporated by Act of Parliament or by Royal Charter or otherwise, or registered under any Act for the registration of Joint-Stock Companies, passed by the Parliament of the United Kingdom, or by any Indian Legislature, which may enter into any contract with the Committee, or

execute any work for the Committee, if such person shall, at or before the time of any such contract being made or tendered for, declare to the Committee the extent of his interest in such Company, and, if he be an officer or servant of the Committee, obtain the sanction of the Committee to his continuing to be such officer or servant.

Statement of communications to be prepared.

141. On the commencement of this Act in any district or part of a district, the Vice-Chairman, within three months after his election, shall cause to be prepared a general statement of the roads, bridges, water-channels and other means of communication to be brought within the operation of this Act within the three years then next ensuing, and the Committee shall at some meeting to be held within one month after the submission of such statement or at any adjourned meeting take such statement into consideration, and may pass such statement, or may make such alteration or addition therein as it shall think fit. Such statement shall be prepared with due advertence to the provisions of section 109.

Statement to be forwarded to Commissioner.

142. The Committee shall forward the statement which shall be passed as provided in the last preceding section to the Commissioner for transmission to the Lieutenant-Governor.

Supplemental statement.

143. The Vice-Chairman may in any subsequent year cause to be prepared a supplemental statement of the kind mentioned in section 141 or a revised statement, and every such supplemental or revised statement shall be subject to the provisions of the last two preceding sections with respect to the statement therein mentioned.

Lieutenant-Governor may include or exclude any works in or from statement.

144. The Lieutenant-Governor may at any time order that any road, bridge, water-channel or other means of communication as abovementioned be included in, added to, or excluded from, any statement or supplemental or revised statement prepared as mentioned in section 141 or 143.

Estimates: determination of the rate for the year, and publication thereof.

Collector to submit to Committee annual statement of estimated assets for coming year.

145. The Collector shall, at such date as the Committee shall fix, prepare and deliver to the Committee a statement showing under separate heads the estimated proceeds for the year then next ensuing of the road cess at the maximum rate hereinbefore provided, and also of any sum and of any sources of revenue for the said year which the Lieutenant-Governor shall have assigned to the said district, or which may be otherwise at the disposal of the Committee.

Annual estimate to be prepared.

146. The Committee shall, at some meeting to be held in such month as the Lieutenant-Governor shall determine, prepare an estimate of the income and expenditure of the Committee for the year then next ensuing.

Works not to be executed until estimates passed or execution sanctioned.

147. Notwithstanding that any work has been included in such estimate, the Committee shall not begin the execution of any work until detailed specifications and estimates of the same have been passed, or until the execution of the work shall have been otherwise sanctioned by any authority whose sanction to the execution of such work is required under any rules made by the Lieutenant-Governor on that behalf as hereinafter provided.

Committee to determine rate of road cess.

148. In making the estimate of income as by the last section required, the Committee shall take into consideration any sum and the proceeds of any source of revenue which shall have been placed at their disposal by the Lieutenant Governor, or which may otherwise be available to them, and any unexpended balance of the District Road Fund of the previous year which is expected to be available for expenditure in the year of estimate; and shall proceed to determine the rate at which it will be necessary to levy the road cess for the ast-mentioned year, so as to provide the further amount estimated to be required for expenditure in the said year.

Limit of estimate

149. The total amount proposed to be expended in any one year in and by any estimate prepared as required by section 146, shall not exceed the proceeds estimated to be at the disposal of the Committee for that year from the road cess, if levied within the district at the maximum rate at which such cess is leviable as mentioned in section 6, together with any sum, and the annual proceeds of any source of revenue which shall have been placed by the Lieutenant-Governor at the disposal of the Committee, or which may be otherwise at their disposal, and with the estimated unexpended balance of the District Road Fund of the previous year as abovementioned.

Commissioner may revise estimate

150. Every such estimate prepared by the Committee under section 146 shall be forwarded through the Collector of the district to the Commissioner, and the Commissioner may approve such estimate and the rate determined by the Committee

Commissioner may under certain circumstances alter estimate

151. If such estimate shall have been approved by any number, being less than two-thirds of the members of the Committee present at the meeting at which such estimate was adopted, the Commissioner may before approving of such estimate make such alterations as he shall think fit in the details or total of such estimate, or may return such estimate to the Committee with instructions to make any such alterations in such details or total;

Provided that the Commissioner shall not make, and shall not require the Committee to make, otherwise than with their own consent, any such alterations as shall have the effect of raising the total of such estimate above the total of the sum estimated to be at the disposal of the Committee for expenditure during the year in question, the cess being levied at the rate which may have been determined for such year by the Committee under section 148:

On receipt of such instructions the Committee shall proceed to make such alterations, and shall resubmit the estimate to the

Commissioner, who shall thereupon approve of the estimate and of the rate determined by the Committee.

Procedure where estimate has been approved by not less than two-thirds of Committee.

152. (1)—If any estimate prepared under section 146 shall have been approved by any number not being less than two-thirds of the members of the Committee present at the meeting at which such estimate was adopted, the Commissioner may before approving of such estimate make a communication to the Committee, bringing to their notice any alterations which it appears to him to be desirable to make in the details or total of such estimate;

and on receipt of such communication, the Committee shall proceed to reconsider such suggestions, and may either

(*a*) adopt such suggestions or any of them and revise their estimate accordingly, and, if necessary, the rate determined by them as that at which the cess shall be leviable during the coming year, and submit such revised estimate and rate for the sanction of the Commissioner; or

(*b*) may adhere to their original estimate, and resubmit it to the Commissioner with their reasons for adhering to the same.

(2)—On receipt of such estimate so resubmitted, the Commissioner may either sanction the estimate and rate as determined by the Committee or may submit such estimate, together with the reasons recorded by the Committee for adhering to the same, to the Lieutenant-Governor.

When estimate is submitted by Commissioner Lieutenant-Governor may pass orders thereon.

153. Whenever any such estimate shall be so submitted by the Commissioner, the Lieutenant-Governor may approve of such estimate, or pass such orders as he shall think fit, in respect to the alteration of the details or of the total of such estimate;

Provided that the Lieutenant-Governor shall not make any such alterations or require the Committee to make any such alterations as shall have the effect of raising the total of such estimate above the total of the sum estimated to be at the disposal of the Committee for expenditure during the year in question,

the cess being levied at the rate which may have been determined for such year by the Committee under section 148, unless such rate shall in the opinion of the Lieutenant-Governor be insufficient to provide for the proper maintenance of such works as are contained in the statement prepared under section 141 or 143.

If it shall appear to the Lieutenant-Governor that the proceeds of the cess at the rate so determined will not suffice for such purpose, the Lieutenant-Governor may order that the cess shall be levied for the year in question at such rate as he may deem sufficient for such purpose, subject to the limit in section 6 provided.

Rate determined to be reported to Lieutenant Governor.

154 When the estimate prepared and the rate determined by the Committee shall have been approved by the Commissioner under sections 150, 151 or 152, the rate so determined and approved shall be reported by the Commissioner to the Lieutenant-Governor, who shall forthwith cause the same to be published in the *Calcutta Gazette.*

Rate to be published in gazette

155. When the Lieutenant-Governor shall under section 153 have approved of any estimate submitted to him as provided by section 152 and of the rate determined by the Committee under section 148, or under clause (*a*) of section 152 in connection with such estimate, or when the Lieutenant-Governor shall under section 153 have ordered that the cess shall be levied at any other rate, the Lieutenant Governor shall cause such rate as finally fixed by him to be published in the *Calcutta Gazette.*

Rate published to be rate in force for year

156 The rate published in the said gazette as provided in either of the last two preceding sections, shall be the rate at which the road cess shall be leviable in the district for the year in respect of which such rate is so published, and the Collector of the district shall cause such rate to be published and proclaimed

throughout the district and notice be given thereof as in section 40 is provided.

Estimates may be amended.

157. Any estimate prepared under section 146 and approved as hereinbefore provided may be amended or revised at any time with the sanction of the authority who originally approved of such estimate ; provided that the total of the estimate of expenditure as amended shall not exceed the total of the sums estimated to be available for expenditure during the year.

CHAPTER X.—*Branch Committees.*

Branch Committees.

158. In any district to which this Act shall have been extended, the Lieutenant-Governor may, in addition to a District Road Committee, form as many Branch Committees as he shall think fit for carrying out the purposes of this Act, and shall appoint a Chairman and Vice-Chairman thereof respectively, and shall define the portion of such district within which any Branch Committee shall exercise the powers conferred and discharge the duties imposed upon them by this Act;

Provided that whenever the office of Vice-Chairman of any Branch Committee shall become vacant, the Chairman thereof may, with the approval of the Commissioner, appoint any member of such Branch Committee to be Vice-Chairman thereof *ad interim* until the vacancy shall have been filled up by the Lieutenant-Governor.

Sections which apply to them.

159. The provisions of sections 112 to 117 (both inclusive), 119, 122 to 127 (both inclusive), 139, and 140 respecting District Road Committees, shall apply, so far as the same are applicable, to such Branch Committees.

Chairman and Vice-Chairman of Branch Committee may be removed.

160. The Lieutenant-Governor may remove the Chairman or Vice-Chairman of a Branch Committee whenever he shall think fit.

Member of Branch Committee may be additional member of District Committee.

161. Every Branch Committee may from time to time select any member thereof to be an additional member of the District Road Committee and such member shall thereupon, for the space of one year, become a member of the said Committee.

Branch Committees' statements

162 Every such Branch Committee shall be, except as hereinafter provided, subordinate to the District Road Committee, and shall forward to the Committee such statements, suggestions, and estimates as it may think fit, and the Committee shall consider and have regard to such statements, suggestions, and estimates in framing the statements and estimates hereinbefore directed.

Branch Committee may require statement to be submitted to Lieutenant-Governor.

163. Any such Branch Committee may require that any such statement, suggestion or estimate shall be submitted to the Commissioner for his consideration and for that of the Lieutenant-Governor.

Funds of the Branch Committee.

164. The Lieutenant-Governor may in each year assign to any Branch Committee so much of the Road Fund levied for that year in the district, for portion of which such Branch Committee is appointed, as he may think fit, not exceeding the total estimated proceeds of the road cess leviable within the said portion of the district; and further, may allot to the said Branch Committee so much of the income of the District Road Fund from other sources as he shall think fit.

Special powers of the Branch Committee.

165. The Lieutenant-Governor may in any such case declare that the Branch Committee shall have the full powers of a District Road Committee within such portion of the district, and whenever the Lieutenant-Governor shall so have declared, the District Road Committee shall, within such portion of the district, cease to exercise powers and functions under sections 133, 139, 141, 142, 143, and 146. Such powers shall then vest in the Branch Committee; and the

provisions of sections 120, 121 (with the exception of clauses 2, 3, 4, and 6), 128, 142, 144, and 147, shall apply to the proceedings of such Branch Committee, provided that all correspondence with the Commissioner shall be submitted through the Collector of the district; in any case in which the Lieutenant-Governor may declare that a Branch Committee shall have the powers of a District Road Committee for specified works or specified purposes only, the powers of the District Road Committee in respect of such works and such purposes only shall cease within the said portion of the district, and such powers shall then vest in the Branch Committee.

Their estimates.

166. Every Branch Committee so vested with powers as in the last preceding section provided shall prepare an estimate in regard to their annual income and expenditure similar to that required by section 146 to be prepared by the District Road Committee.

Limit of estimates.

167. The provisions of sections 150, 151, 152, 153, and 157, shall, as far as they are applicable, apply to such estimate; provided that the aggregate amount to be expended by the Branch Committee in any year should not exceed the aggregate of the fund placed at their disposal for that year.

Lieutenant-Governor may assign functions of Chapter XI to Branch Committee.

168. The Lieutenant-Governor may at any time order that any of the functions hereafter mentioned or referred to in Chapter XI shall be discharged by any Branch Committee instead of by the District Road Committee in respect of any portion of the district for which such Branch Committee has been appointed.

Lieutenant-Governor may revoke order forming Branch Committee.

169. The Lieutenant-Governor may at any time revoke an order forming any Branch Committee or an order declaring that a Branch Committee shall exercise the full powers or any special powers of a District Road Committee.

CHAPTER XI.—*Disbursement and Accounts of the District Road Fund.*

Collector to prepare annual statement of the District Road Fund.

170. The District Road Fund shall be lodged with the Collector of the district, who shall keep a separate account thereof, and shall cause to be prepared an annual statement of such account, showing in detail therein all sums paid into and all disbursements made from the treasury on account of the District Road Fund during the year.

After the appointment of any Branch Committee in a district, the Collector of the district shall in like manner keep a separate account of the fund placed at the disposal of such Branch Committee.

Payments on account of the District Road Fund.

171. All payments on account of the District Road Fund shall be made by the Collector out of the said fund upon cheques signed by the Vice-Chairman for sums not exceeding one hundred rupees. When the Vice-Chairman is absent, or from any cause incapacitated from signing, the Chairman may sign such cheques on behalf of the Vice-Chairman:

Cheques for sums exceeding one hundred rupees shall be signed by the Chairman and the Vice-Chairman. When the Vice-Chairman is absent or from any cause incapacitated from signing, such cheques shall be signed by any *ex-officio* member of the Committee other than the Chairman, on behalf of such Vice-Chairman.

The word "Chairman" in this section includes any officer for the time being in charge of the office of Chairman under a written order from the Chairman.

Collector's monthly account.

172. The Collector shall forward to the Vice-Chairman of every Committee, as soon as possible after the close of each month, an account of his receipts and disbursements on account of the District Road Fund during such month.

Accounts of Committee.

173. Every Committee shall keep regular and detailed accounts of the moneys received or applied by them under the provisions of this Act and of their application, and such accounts shall be, at all convenient times, open to the inspection of all members of the Committee.

Committee to appoint a Sub-Committee to audit accounts.

174. Every Committee shall appoint a standing Sub-Committee consisting of the Vice-Chairman and not less than two other members for the audit of their accounts ; and the accounts of each month shall be laid before the Sub-Committee as soon as possible after the close of such month; whereupon the said Sub-Committee shall proceed to audit the said accounts in such manner as the Lieutenant-Governor may direct, and to pass or to amend and correct the said accounts as may be necessary, and to pass them as so amended and corrected.

Sub-Committee may call for vouchers and papers;

175. For the purposes of every audit and examination of accounts under this Act, such Sub-Committee shall have power to call for all vouchers and papers which they may require.

and certify correctness of accounts.

176. When such Sub-Committee shall have audited and passed the accounts of any month as above provided, they shall certify the result and the correctness of the accounts as passed by them in such form as the Lieutenant-Governor may direct.

Accounts to be submitted to officer directed by the Lieutenant-Governor.

177. The accounts of each month audited, passed and certified as in the last preceding section provided, shall be submitted by the Committee, not later than the twenty-fifth day of the following month, to such officer as the Lieutenant-Governor may direct.

Vice-Chairman to prepare account of receipts and a report.

178. As soon as possible after the close of each year, the Vice-Chairman of every Committee shall prepare a detailed account of the receipts and expenditure of the District Road Fund during such year; and also a report of the work done and in progress during such year, whether under the directions of the

District Road Committee or of any Branch Committee other than a Branch Committee which has been vested with the full powers of a District Road Committee under section 165.

Accounts to be certified by Sub-Committee and transmitted to Lieutenant-Governor.

179. The annual accounts so prepared by the Vice-Chairman shall be examined and certified by the Sub-Committee of audit, and after such examination and certification, shall be laid with the said annual report before a special meeting of the Committee to be held within two months of the close of such year; and the Committee shall submit a copy of the said account with a similar report to the Commissioner for transmission to the Lieutenant-Governor, who shall cause such accounts with an abstract of such report, together with such remarks as the Commissioner may have made thereon, to be published in the *Calcutta Gazette*.

The Committee may make bye-laws with approval of Lieutenant-Governor.

180. Every District Road Committee may from time to time make, and when made, alter, add to, or cancel bye-laws not inconsistent with the provisions of this Act, for all or any of the following purposes, that is to say:—

(1) regulating the traffic and providing for the safety and convenience of passengers on any road, water-channel or other means of communication, under the charge of the Committee;

(2) providing for the preservation of such roads, water-channels and other means of communication, and of the trees planted by, or under the charge of, the Committee.

Fines.

On conviction before a Magistrate a fine may be imposed for the breach of any such bye-laws, provided that no fine exceeds for any offence the sum of ten rupees or, in the case of a continuing offence the sum of two rupees for every day during which such offence is continued.

Any bye-law so made, and every alteration of, addition to, and cancellation of, such bye-law shall require the sanction of the Lieutenant-Governor;

and, on such sanction being given, such bye-law shall be published in the *Calcutta Gazette* and in the vernacular of the district, as the Lieutenant-Governor may direct;

Bye-laws to be published in gazette.

and on such publication such bye-law shall have the force of law.

CHAPTER XII.—*Miscellaneous.*

181. The Lieutenant-Governor may from time to time direct that such establishments shall be entertained, and such expenses incurred, in the offices of the Board of Revenue, of the Commissioners of Divisions, and of the Superintending Engineers, in any other office of control, in any office of account, and in any treasury, or that such special officers shall be employed and such expenses incurred by them, as may be necessary,

Lieutenant-Governor may give directions as to establishments, expenses, &c.

for the exercise of proper control over the proceedings of the Collectors and District Road Committees and Branch Committees in the discharge of their duties under this Act,

for the proper examination and checking of estimates furnished and accounts kept under this Act, and for the proper audit of such accounts,

and for the performance of the duties connected with the cash transactions of the District Road Committees:

and the Lieutenant-Governor may make rules providing for the recovery of the cost of the establishments so entertained, and the officers so employed, and of the expenses so incurred, from the several District Road Committees in such proportions as he may think fit; provided that the total amount which any District Road Committee is required to pay under this section shall not in any year exceed two per centum on the income of such Committee for such year.

PART IV.

CHAPTER XIII.—*General.*

182. The Lieutenant-Governor may from time to time make, and when made, from time to time alter, add to, or cancel any rules not inconsistent with the provisions of this Act,

Lieutenant-Governor empowered to prescribe forms and rules.

(*a*) regulating the performance of the duties of the District Road Committees and Branch Committees, and of all persons employed under this Act, and in regard to the qualification, appointment, election and discharge of such person;

(*b*) prescribing the authorities by whom the execution of works of different classes respectively may be authorized and sanctioned;

(*c*) prescribing forms for the estimates, accounts, reports and statements required by this Act, to be kept or made by the District Road Committee;

(*d*) prescribing forms of accounts to be kept by the Collector under this Act;

(*e*) providing for the submission and checking of any estimates or accounts and for the audit of such accounts as aforesaid;

(*f*) fixing the dates for payment of instalments of cess under sections 42 and 57;

(*g*) determining the amount of fees to be levied for supplying copies of proceedings of any District Road Committee or Branch Committee as provided in section 127;

(*h*) fixing the month in which the meeting mentioned in section 146 shall be held;

(*i*) and generally for the purposes of this Act.

Such rules shall be published in the *Calcutta Gazette,* and shall thereupon have the force of law.

SCHEDULE A.

Form of Return prescribed by Section 14.

Amount of Government revenue or rent payable by the estate or tenure: RS. A. P.

PART I.

District

Name by which the estate or tenure is known, and the number which it bears on the Collector's general register, or on any other register kept by the Collector—

Details of lands in the actual occupation or cultivation of the person submitting the return :—

1	2	3	4	5
Pergunnah.	Name of village and thana in which the lands are situate	Area of land	Deduct area of land situate within any municipality	Annual value of remaining land

NOTE —*Only nijote lands and uncultivable unlet lands should be included in this Part.*

PART II.

District

Name and number of estate or tenure as in Part I.

Details of lands held by cultivating ryots paying direct to the persons submitting the return :—

1	2	3	4	5	6	7
Pergunnah	Name of village and thana in which the lands are situate	Name of ryot name of village, thana, and district in which he resides	Area occupied.	Annual rent	Deduct rent of land included in any municipality.	Balance of net rent assessable

PART III.

District

Name and number of estate or tenure as in Part I.

Details of the tenure-holders paying to the person submitting the return :—

1	2	3	4	5	6	7	8
Name of tenure-holder and person paying rent for him borne on the books of holder of estate or tenure	Name of village, thana and district in which such person resides.	Name of village and thana in which tenure is situated	Name of village and thana in which mál cutcherry is situate	Area, if known.	Annual rent paid by tenure holder.	Deduct rent of land included in any municipality.	Balance of net rent assessable.

PART IV.

District

Name and number of estate or tenure as in Part I.

Details of lands included in the estate or tenure of the person submitting the return which are held by others than himself, but for which no rent is paid :—

1	2	3	4	5	6	7
Pergunnah in which situate	Name of village and thana in which situated	Name of holder, and owner, if known	Name of village, thana and district in which the holder resides	Area, if known	Deduct area of land included in any municipality	Annual value of remaining land

I, *X. Y. Z.*, do declare that the statements contained in the above return are true to the best of my knowledge, information, and belief.

Signed———

N.B.—This return must be signed by the holder or his authorized agent, whose address must also be given.

SCHEDULE B.

FORM No I

Form of notice upon a revenue-paying estate or rent-paying tenure under Section 17.

District of

NOTICE UNDER SECTION 17 OF THE CESS ACT, 1880.

The holders of estate or tenure (*description to be filled in*) in the district of and all others interested therein are hereby required to lodge in the office of the Collector of the said district a return, in the form hereunto annexed, of all lands comprised in such estate or tenure and the rents paid therefor. Such return must be signed by such holder or his authorized agent, and be so lodged within

the time mentioned below under a penalty of a daily fine which may amount to fifty rupees on each such holder for every day after the expiry of such time or of any extended time which may be allowed by the Collector on application made to him, until such return shall be lodged. Notice is hereby given that no rents due to the holders of the said estate (or tenure) can be recovered by suit after such time until such return be so lodged.

If the annual amount of revenue or rent payable on the estate or tenure to which this notice refers does not exceed Rs. 500, the holders are required to lodge the return within six weeks of the service of this notice.

If such amount exceeds Rs. 500, within three months of such service.

If for any good reason the holders will be unable to lodge the return within the time allowed they should apply to the Collector for extension of such time.

(Sd.) A. B.,
Collector.

COLLECTOR'S OFFICE,
Dated

N.B.—To this notice shall be annexed forms of Parts I, II, III, and IV of the return which is mentioned in Schedule A.

SCHEDULE B.

FORM No. II.

Form of notice upon a revenue-free estate or rent-free tenure under Section 17.

District of

NOTICE UNDER SECTION 17 OF THE CESS ACT, 1880.

The holder of the revenue-free estate or rent-free tenure (*description to be filled in*) in the district of and all others interested therein are hereby required to lodge in the office of the Collector of the said district, a return, in the form hereunto annexed, of all lands comprised in such estate or tenure. Such return must be signed by such holder or his authorized agent,

and be so lodged within the time mentioned below under a penalty of a daily fine which may amount to fifty rupees on each such holder for every day after the expiry of such time or of any extended time which may be allowed by the Collector on application made to him until such return shall be lodged.

Notice is hereby given that no rents due to the holders of the said estate (or tenure) can be recovered by suit after such time until such return be so lodged.

If the gross annual rental of the estate or tenure to which this notice refers does not exceed Rs. 500, the holders are required to lodge the return within six weeks of the service of this notice.

If the gross rental exceeds Rs. 500, within three months of such service.

If for any good reason the holders will be unable to lodge the return within the time allowed, they should apply to the Collector for extension of such time.

(Sd.) A. B.,
Collector.

COLLECTOR'S OFFICE,
Dated

N.B.—To this notice shall be annexed forms of Parts I, II, III and IV of the return which is mentioned in Schedule A.

SCHEDULE C.

Form of Notice under Section 33.

District of

NOTICE UNDER SECTION 33 OF THE CESS ACT, 1880.

The owner, chief agent, manager or occupier of *(give the name by which the concern or property is known)* situated in the district of is hereby required to lodge in the office of the Collector of of a return in the form hereunto annexed, showing the amount of land under cultivation at the date of this return in the said

Such return must be signed by him and be lodged within the space of two months from the service of this notice (unless

within the said two months such owner, chief agent, manager, or occupier obtain from the Collector an extension of the said pace of two months), under penalty of a daily fine of fifty rupees for every day after the expiry of such period or extension thereof until such return shall be presented.

Form of Return to be annexed to the notice.

District

Details of lands acquired under any rules for the sale, lease, grant, or clearance of waste lands, or held direct from Government and used for the cultivation of tea, coffee or cinchona, under the control of the persons submitting the return :—

1	2	3	4	5	6	7
Districts	Parganas and thanas	Designation by which the estate, lot or grant is known, and the number it bears on any register kept by the Collector.	Name of owner, agent, manager or occupier	Entire area of land	Area or areas of lands under cultivation	Aggregate value at Rs. 10 per acre of land in column 5
In which the lands lie						

I, *X. Y. Z.*, do declare that the statements contained in the above return are true to the best of my knowledge, information, and belief.

Signed———

N.B.—This return must be signed by the owner, chief agent, manager or occupier.

SCHEDULE D.

Form of notice under Section 52.

NOTICE TO HOLDERS OF LANDS HELD RENT-FREE UNDER SECTION 52 OF THE CESS ACT, 1880.

Notice is hereby given to all concerned that the lands specified in the annexed extracts from valuation-rolls of estates and

tenures have been entered by the holders of such estates and tenures in the valuation returns of their estates and tenures under the Cess Act, 1880, and have been valued as shown in the extracts.

Every owner and holder of any land entered in these extracts may appear before the Collector within one month of the publication of this notice, and may object to the amount at which his land has been valued.

If no such objection is made, the owners and holders of lands will be bound to pay year by year to the holder of the estate or tenure in which his land has been entered the amount of road cess and public works cess calculated on the annual value of such land as entered in these extracts at the full rate which may be fixed for the year in the district.

If any instalment of the cess due upon any of the lands included in these extracts is not paid to the holder of the estate or tenure on or before the date which the Lieutenant-Governor may fix for the payment of such instalment, the holder of the estate or tenure will be entitled to recover double the amount due with interest and all costs of suit.

SCHEDULE E.

Form of notice under Section 72.

District of

NOTICE UNDER SECTION 72 OF THE CESS ACT, 1880.

The owner, chief agent, manager or occupier of the (*give the designation of the property*) situated in the district of , is required to lodge in the office of the Collector of the district of a return in the form hereunto annexed, showing the net profits of the calculated on the average of the profits of the last three years for which accounts have been made up. Such return must be signed by him or his authorized agent, and be lodged within the space of two months from service of this notice, unless

within the said two months an extension of the time allowed is obtained from the Collector.

(Sd.) A. B.,
Collector.

COLLECTOR'S OFFICE,
Dated

Annexed Form of Return.

District

Detail of yearly profits of mines, quarries, railways, and tramways, or other immovable property in the possession or under the control of the person submitting the return :—

1	2	3	4
DISTRICTS	PARGANAHS	Name of holder or manager.	Annual net profits per annum on the average of the last three years for which accounts have been made up.
In which the property lies.			

I, *X. Y. Z.*, do declare that the statements contained in the above return are true to the best of my knowledge, information and belief.

Signed———

N. B.—This return must be signed by the owner, chief agent, manager or occupier.

SCHEDULE F.

Form of notice under Section 99.

District of

NOTICE UNDER SECTION 99 OF THE CESS ACT, 1880.

The occupiers, tenure-holders, under-tenants, and ryots on estate or tenure (*the estate, tenure or lands to be here clearly designated*) are hereby prohibited, until further order of the Collector, from making any payment of rent now or hereafter to become due from them in respect of any land comprised within such estate or tenure except to the Collector of the said district, or to (*name of person*) hereby appointed to receive the same. The Collector will grant receipts for all sums paid, and such receipts will, under the provisions of the above Act, be a valid discharge to the extent of the sums covered by such receipts, for rent due, or hereafter to become due as above stated by the holders of such receipts. All payments, except to the Collector, until further order, will be null and void.

(Sd.) A. B.,
Collector.

R. M.—Reg No. 7536G—2,500—30-10-80.

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